REPORT

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1881-82.

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FROM H. J. S. COTTON, ESQ.,

Secretary to the Board of Revenue, L. P.

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 30th August 1882.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

MR. REYNOLDS.

I AM directed to submit, for the information of His Honor the Lieutenant-Governor, the Board's report on the administration of the wards' and attached estates in the Lower Provinces for the official year 1881-82.

2. There has again been some delay in the submission by the local officers of the separate returns of estates. On the 1st July, the date on which the return No. XXXI is due in the Board's office, the returns of 95 estates had not been received, and the last return which could be incorporated in the report, that for the estate of Bawali, in the 24-Pergunnahs, was not received until the 24th August. There is, however, some diminution this year in the number of returns which have not been received in time for incorporation in the Board's report. Last year ten returns were too late; the year before four returns were too late; for the present year only three returns have not been received, viz., those of the Narail estate in Jessore, of the estate of Jagat Narain Roy in Backergunge, and of N. P. Pogose in Mymensingh. The returns for the nine estates noted in the margin are blank, as the estates were under management for only very short periods of the year under report.

District.	Estate
Furreedpore	1. Rukini Kanta Rai.
Backergunge	2. Prasanna Kumar Dutta.
Mymensingh	3. Bhola Nath Dey Chakladar.
Lohardugga	4. Barlunga.
	5. Bagha.
	6. Badla.
	7. Roru.
Manbhoom	8. Kalimati.
	9. Hensla.

3. The Commissioners' reports, which are also due in the Board's office on the 1st July, were received on the following dates:—

Orissa	22nd June.
Bhagulpore	3rd July.
Patna	4th "
Burdwan	10th "
Rajshahye and Cooch Behar	13th "
Dacca	17th "
Chittagong	20th "
Chota Nagpore	22nd "
Presidency	24th "

Number of estates under management.

4. The number of estates under the charge of the revenue authorities was 218 against 220 in the previous year. The estates were distributed as follows:—

Division.	Wards' estates.	Attached estates.
Burdwan	14	...
Presidency	20	7
Rajshahye and Cooch Behar	19	1
Dacca	16	6
Chittagong	12	1
Patna	13	2
Bhagulpore	13	3
Orissa	8	2
Chota Nagpore	9	72
Total ...	124	94

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and Arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pergunnahs.	Jainagore ...	Chandra Narain Pal ...	55	Act XXXV of 1858.	1863	.....	364	43	407	619	20	639	232	770	736	37
	Halishahar ...	Jageswar Rai Chaudhuri.	18	Act XL of 1858	1865	656	1,216	155	2,027	2,880	87	2,967	940	605	4,046	125
	Paikpara * ...	Kumar Sarat Chandra Singh.	21	Ditto ...	1866	Due from major proprietors.				46,760	.....	46,760	.....	38,324	46,760	.....
	Satkhira ...	Girija Nath Rai Chaudhuri.	17	Act IV (B.C.) of 1870.	1872	1,24,758	60,318	20,014	2,05,090	3,39,370	14,153	3,53,523	1,48,433	23,316	8,26,505	48,854
		Satyendra Nath Rai Chaudhuri.	15													
		Manamatha Nath Rai Chaudhuri.	22													
		Separate estate of Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri.	.....	Ditto ...	1872	4	2,900	85	2,989	4,206	110	4,316	1,327	5,930	16,078	627
	Baranagore	Heralall Banerji ...	9	Act XL of 1858...	1876	362	127	72	561	4,457	76	4,533	3,972	1,351	16,647	192
		Motilall Banerji ...	7													
	Bawali ...	Radha Benod Mundul	17	Ditto ...	1877	12,088	3,420	1,095	16,603	28,503	628	29,131	12,528	3,792	45,902	1,868
		Gopi Krishna Mundul	10													
	Bhowanipore	Roma Prasad Rai Chaudhuri.	14	Ditto ...	1877	1,084	686	147	1,917	4,228	127	4,355	2,438	5,169	9,930	365
	Chetla * ...	Lolit Mohan Sircar ...	5	Ditto ...	1879	589	42	2	633	1,057	3	1,060	427	130	2,921	13
Nuddea.	Nuddea ...	Kumar Khetish Chandra Rai.	13	Act IV (B.C.) of 1870.	1871	74,236	2,406	10,410	87,052	1,51,475	8,991	1,60,466	73,414	11,067	2,43,649	13,259
Jessore.	Narail ...	Upendra Chandra Rai	16	Act XL of 1858...	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kiran Chandra Rai ...	14													
	Bogchur ...	Amulya Rutna Rai ...	23	Act IV (B.C.) of 1870.	1871	3,762	12,522	1,829	18,113	27,404	1,425	28,829	10,716	1,395	70,015	4,578
		Nil Rutna Rai	22													
		Judu Lall Rai	16													
		Gojendra Gamini Dassia	Not known.													
	Sankarpore	Ajodhya Lal Mukerji ...	22	Oudh Land Revenue Act XVII of 1876.	1879	16,618	.....	2,545	19,163	25,652	2,262	27,914	8,751	8,614	26,417	2,262
		Bhuban Ranjun Mukerji	16													
		Pyari Kumari Debya ...	17													
		Mandodari Debya ...	14													
Moorshedabad.	Nashi- Mal	Rani Subhadra Kumari	39	Regulation X of 1793.	1866	1,84,108	9,358	23,376	2,16,842	2,68,971	19,896	2,88,867	72,025	2,753	3,90,865	27,028
		Kumar Ranjit Singh ...	16													
	Nashi- Debutter.	Rani Subhadra Kumari	.....	Act IV (B.C.) of 1870.	1878	83,349	14	11,297	94,660	1,07,770	10,747	1,18,517	23,857	2,829	1,59,449	13,560
	Cassim Bazar	Sasi Sundari Debya ...	61	Regulation X of 1793.	1867	1,054	1,591	446	3,091	6,184	361	6,545	3,454	781	10,156	607
	Choa	Hari Prasad Chaudhuri	20	Act XL of 1858...	1870	1,291	231	178	1,700	2,833	95	2,928	1,228	928	6,422	195
	Bashpore ...	Janoki Nath Singh ...	17	Act IV (B.C.) of 1870.	1870	1,388	20	275	1,683	4,787	180	4,967	3,284	43	9,930	445
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	2,656	203	212	3,071	4,563	187	4,750	1,679	685	8,217	333
	Cassim Bazaar	Ashutosh Nath Rai ...	5	Act IX (B.C.) of 1879.	1880	72,606	2,571	18,196	93,373	2,94,714	12,052	3,06,766	2,13,393	45,078	8,33,105	34,634
		Total ...	.....	.....	...	5,80,609	97,989	90,377	7,68,975	13,26,433	71,400	13,97,833	5,82,098	1,53,560	27,27,750	1,48,983
	Attached Estates.															
24-Pergunnahs.	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859	1871	.....	.....	.....	.....	23,880	.....	23,880	23,880	64,919	39,283	.....
	Bhowanipore	Roma Prasad Rai Chaudhuri	14	Act X of 1877 ...	1880	7,801	293	1,538	9,632	22,238	1,137	23,375	13,743	8,396	56,004	3,629
		Hari Prasad Rai Chaudhuri.	Not known.													
Jessore.	Perikhali ...	Jadu Nath Ghose and others.	Not known.	Act IV of 1840 ...	1866	.....	.....	.....	.....	1	.....	1	1	8	1	.....
	Ramnagar ...	Eight proprietors ...	.....	Regulation V of 1812	1868	15,329	8,198	4,475	28,002	63,554	3,470	67,024	39,022	8,920	1,39,915	8,990
	Rajghat ...	Sarup Chandra Mittra and others.	Not known.	Act X of 1872 ...	1877	.....	.....	.....	.....	40	1	41	41	148	40	1
		Total ...	.....	.....	...	23,130	8,491	6,013	37,634	1,09,713	4,608	1,14,321	76,687	82,391	2,35,243	12,620
	Trust Estates.															
24-Pergunnahs.	Orphangunge Bazar.	This estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	.....	397	.....	397	40,639	.....	40,639	40,242	2,71,156	42,443	.....
Jessore.	Syudpore ...	Donor, Raja Mahomed Mohsin.	.....	Regulation XIX of 1810.	1816	95,254	5	17,388	1,12,647	1,71,786	13,791	1,85,577	72,930	50,002	2,69,628	22,409
		Total ...	.....	.....	...	95,254	402	17,388	1,13,044	2,12,425	13,791	2,26,216	1,13,172	3,21,158	3,12,071	22,409
		Grand Total ...	.....	.....	...	6,98,993	1,06,882	1,13,778	9,19,653	16,48,571	89,799	17,38,370	7,71,957	5,57,109	32,75,064	1,84,004

* These two estates were released on the 10th December 188

TION II.]

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13.)	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting Remissions of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shown in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
516	22	538	84·1	.....	.....	538	533	18	220	15	48	7·5	.....	740	520	.....	.....	1874-75, para. 57.
2,989	85	3,074	103·6	.....	261	3,335	1,760	252	895	28	318	10·7	.....	3,235	387	.....	.....	1874-75, „ 58.
46,760	.....	46,760	.....	.....	1,52,718	1,99,478	.....	.....	.....	.....	.....	...	1,18,628	50,127	69,047	3,30,063	38,725	
3,20,684	10,354	3,31,038	93·6	14,930	19,440	3,65,408	36,607	4,520	4,56,174	37,815	33,220	9·3	39,880	2,92,187	23,437	.....	1,49,712	1874-75, paras. 47 to 51.
4,198	107	4,305	99·7	977	1,436	6,718	2,266	86	6,598	520	508	11·7	.....	11,458	682	9,606	5,427	
13,641	84	13,725	302·8	.....	150	13,875	70	.....	3,007	108	299	6·5	1,540	13,280	107	.....	33,424	1877-78, „ 102 „ 111.
28,131	264	28,395	97·4	.....	1,828	30,223	6,377	97	17,795	1,604	7,401	25·4	205	24,754	1,655	34,838	134	1877-78, „ 119 „ 130.
3,956	50	4,006	91·9	.....	64	4,070	656	53	5,014	315	801	18·3	.....	4,475	3,963	.....	.....	1877-78, „ 112 „ 118.
492	.....	492	46·4	.....	8	500	2,045	12	2,429	13	198	18·6	24	359	49	.....	14,499	1879-80, „ 62 „ 64.
1,57,198	9,979	1,67,177	104·1	.....	7,395	1,74,572	4,295	.....	85,953	3,280	10,266	6·3	.....	1,60,106	15,267	1,34,501	203	1874-75, „ 66 „ 70.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	
25,767	1,504	27,271	94·5	.....	1,041	28,312	3,903	1,238	43,256	3,074	2,562	8·8	224	24,956	1,865	.....	1,563	1874-75, „ 78 „ 80.
25,637	2,260	27,897	99·9	.....	3	27,900	.....	.....	779	2	.....	...	.....	35,989	525	.....	.....	1879-80, „ 79 „ 81.
2,60,385	19,615	2,79,400	96·7	.....	1,516	2,80,916	18,497	987	1,30,109	8,009	8,821	3·3	.....	2,73,253	1,595	.....	.....	1874-75, „ 84 „ 90.
1,16,261	10,060	1,26,321	106·5	14,700	569	1,41,590	48,024	33,999	42,610	3,500	3,666	3·0	2,250	1,33,008	5,495	.....	62,825	1878-79, „ 96 „ 102.
6,379	355	6,734	102·8	.....	19	6,753	931	110	3,777	252	425	6·4	.....	5,300	1,809	.....	.....	1874-75, „ 94 „ 96.
3,625	86	3,711	126·7	.....	165	3,876	186	4	2,797	109	440	15·0	.....	2,675	1,680	1,880	.....	1874-75, „ 113 „ 115.
3,592	74	3,666	73·8	.....	65	3,731	595	291	5,108	333	1,343	27·0	.....	2,382	49	.....	.....	1874-75, „ 111 & 112.
4,716	141	4,857	102·2	.....	13	4,870	67	7	3,501	187	235	4·9	.....	3,951	1,369	.....	375	1876-77, „ 141 to 147.
2,74,582	9,237	2,83,819	92·5	3,679	63,461	3,50,959	242	15	5,42,667	25,382	64,428	21·0	35,091	2,12,605	83,913	57,562	10,827	1880-81, „ 120 „ 128.
12,99,509	63,677	13,63,186	97·5	34,286	12,50,152	16,47,624	1,27,054	41,689	13,52,689	84,546	1,34,979	9·6	1,97,842	12,54,940	2,13,423	5,68,450	3,17,714	
24,831	.....	24,831	103·9	.....	798	25,629	.....	.....	12,467	.....	2,246	9·4	53,090	6,116	29,096	.....	5,11,679	1879-80, „ 65 „ 68.
23,006	1,279	24,285	103·8	.....	929	25,214	150	1	18,858	1,786	2,733	11·6	344	13,503	17,030	.....	1,09,212	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	...	...	.....	.....	8	.....	.....	1874-75, para. 82.
71,263	4,316	75,579	112·7	.....	5,248	80,827	150	47	54,296	4,354	8,876	13·2	.....	59,261	21,610	.....	513	1878-79, paras. 81 to 86.
40	1	41	100·0	.....	.....	41	.....	.....	.....	.....	4	9·7	.....	2	183	.....	.....	1877-78, para. 163.
1,19,140	5,596	1,24,736	109·1	.....	6,975	1,31,711	300	48	85,622	6,140	13,859	12·1	53,434	78,882	67,927	.....	6,21,404	
40,362	.....	40,362	99·3	.....	.....	40,362	198	.....	2,072	.....	3,136	7·7	.....	17,773	2,20,609	.....	.....	
1,65,423	14,951	1,80,374	97·1	.....	967	1,81,341	5	.....	1,03,829	7,532	3,423	1·8	.....	1,78,101	49,819	.....	437	1877-78, paras. 164 to 172.
2,05,785	14,951	2,20,736	97·5	.....	967	2,21,703	203	.....	1,05,901	7,532	6,559	2·9	.....	1,95,874	3,40,428	.....	437	
1,03,434	84,224	17,08,658	98·2	34,286	2,58,094	20,01,038	1,27,557	41,737	15,44,212	98,218	1,55,397	8·9	2,51,276	15,29,696	6,21,778	5,68,450	9,39,555	

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and 15th October 1881, respectively.

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SECTION II.

PRESIDENCY DIVISION.

72. The administration of wards' estates in this division demands a large share of the time and attention of the Commissioner and of all the district officers. In the 24-Pergunnahs there are several small properties heavily involved, and in addition to ward's estates the management of the Port Canning municipal estate and of the Orphangunge bazar is in the hands of the Collector. The Satkhira wards' estate, with its heavy encumbrances and complicated rent-roll, has, since the close of the year, been transferred to the new Khoolna district. Many managers have at different times been appointed to have charge of this estate, but none of them has fully succeeded in overcoming the peculiar difficulties of the management. There was another change in February last, and it is hoped that the new incumbent working under a new Collector, who will have more leisure for supervision, will prove more successful. In Jessore there are the Syudpore trust estate and the Ramnagar estate, as well as the Narail estate, which, even more than the Satkhira property, has hitherto baffled every attempt to extricate its accounts from disorder. A specially selected Deputy Collector, Baboo Kali Charan Ghose, has been in charge of the estate for several years, but he is now about to relinquish the appointment in consequence of the major proprietors having withdrawn from the agreement under which their shares as well as the interests of the minors were under the Court of Wards' management. In the Nuddea district the estate of the Maharajah is under the Court of Wards. In Moorshedabad the Court are in charge of the large estates of Nashipore, *mal* and *debutter*, and of the Cassimbazar estate, which is one of the wealthiest in Bengal and is scattered over nine disticts. When all the difficulties of the case and all the important interests involved are considered, it seems to the Board that both the Collectors and the managers in this division are entitled to credit for the degree of success which has attended their efforts in this department of their work. The current demand of rent and cesses in all the districts of the division amounted in the past year to Rs. 17,38,370; and of this, Rs. 17,08,658 were collected, or 98 per cent. The management charges amounted altogether to only 8 per cent. on this demand.

24-PERGUNNAHS.

73. *Paikpara.*—When the $\frac{7}{8}$th portion of this joint family property was made over to the major proprietors, Kumar Sarat Chandra Singh, who owned the remaining $\frac{1}{8}$th share, was a minor. The Court of Wards assumed charge of this share on the 1st April 1879, on which date the Kumar possessed Rs. 3,86,000 in Government securities and Rs. 8,859 in cash, being his share of the surplus profits of the entire property. On the 10th December 1881 he attained his majority. The Court of Wards' administration thus lasted for nearly three years.

74. On assuming charge of the fractional share, an attempt was made to hold it khas, but as this mode of management was found to be very expensive, it was farmed to the major proprietors for the remaining term of the ward's minority for an annual payment of Rs. 50,000 after deduction of all legitimate charges. The whole amount (Rs. 1,21,886) due for the period of Government management was paid up by the lessees.

75. On the 15th March 1881, Kumar Kanti Chandra Singh, a brother of the ward, died, and in virtue of his will his two annas share in the joint family property, and his separate property, which consisted of a bazar in the suburbs of Calcutta, and of valuable personal property, were devised equally to his surviving brothers, Kumar Purna Chandra Singh and the ward. The one anna share which thus devolved on the ward was brought under the Court of Wards, and was leased out to the major proprietors on the same terms and conditions as the two annas share had been previously farmed out to them, while the personal property was amicably divided between the brothers. The bazar remained under the sole management of Kumar Purna Chandra

Singh, who was appointed executor to the estate of the deceased by the High Court, and he remitted to the treasury the ward's share in the profits.

76. The property which devolved on the ward brought along with it debts amounting to Rs. 1,57,353, of which Rs. 1,18,628 were liquidated from the sale proceeds of Government securities, leaving an unpaid balance of Rs. 38,725. Of this sum Rs. 4,000 are disputed and the remainder (Rs. 34,725) could not be paid off, as the ward attained his majority before the claimants submitted their accounts for scrutiny. Of the debts due to the estate, amounting to Rs. 20,540, the sum of Rs. 15,940 will probably not be recovered, as it is due from the sister and brother-in-law of the ward; the balance, Rs. 4,600, was left to the executor to realize.

77. The total receipts from all sources during the period of Government management were Rs. 3,53,228, while the disbursements including investments amounted to Rs. 2,84,220, leaving a cash balance of Rs. 69,008. The total amount of Government securities to the credit of the ward at the close of the Court of Wards' administration was Rs. 2,98,700, the market value of which was Rs. 3,30,063.

78. The ward lived in Calcutta, under the charge of a guardian and private tutors. He attended the Hindu school and read up to the second class, but was subsequently allowed to study at home, where he pursued a course of studies very similar to that followed in the school.

79. On the whole the management may be pronounced to have been successful and beneficial to the ward.

80. *Satkhira.*—The current demand of this estate for the year under review was Rs. 3,39,370 against Rs. 3,47,115 of the previous year, the decrease of Rs. 7,745 being chiefly due to loss of rent on account of floods in pergunnah Mundleghat and to the sale of unprofitable small properties. The arrears of rent due to the estate amounted to Rs. 4,87,135, of which Rs. 49,647 were remitted, leaving a balance of Rs. 4,37,488, of which Rs. 54,300 are irrecoverable and barred by time, although they are still retained on the accounts in consequence of the manager's inability to submit remission statements before the close of the year.

81. Taking the current and arrear demand together, Rs. 3,20,684 out of Rs. 7,76,858 (deducting remissions) were realized, leaving Rs. 4,56,174 outstanding. The collections, which amounted to 94 per cent. on the current demand, were not so good as those of the year preceding, in which a larger amount had been collected than in any year since the assumption of charge of the estate. The Collector attributes this unfavourable result to the change of manager towards the close of the year, to the inundation in Mundleghat, and to the prevalence of low prices. Of Rs. 14,153 due to the estate as cesses for the current year, with Rs. 34,701 due on account of the previous year, making a total of Rs. 48,854, Rs. 685 were remitted, and Rs. 10,354, or 73 per cent. on the current demand, were collected, leaving a large balance of Rs. 37,815. It is reported that the cess has been assessed by the estate on its under-tenants at wrong figures, and that this will necessitate the writing off of a considerable amount as unrealizable under the law. A separate report has been called for on this allegation, which if true, reflects great discredit on the late management.

82. The Government revenue due by the estate amounted to Rs. 1,42,772, of which Rs. 1,41,636* were paid, leaving a balance of Rs. 1,529 due on account of properties which will be allowed to go to sale as being unprofitable to the estate. Of the rent due to superior landlords, amounting to Rs. 90,008, a sum of Rs. 54,930 was paid, leaving a balance of Rs. 35,078, a part of which did not fall due until after the end of the year, while the remainder was held in hand pending the adjustment of accounts with landlords who were indebted to the estate. Of the demand of cesses (Rs. 24,636) payable by the estate, Rs. 20,145† were liquidated, leaving a balance of Rs. 4,520, which is principally due to superior landlords.

* Includes advance payments of Rs. 393.

† Includes advance payments of Rs. 29.

83. The total receipts in the year under report, including the cash balance of Rs. 23,316 of the previous year, amounted to Rs. 3,88,724 against Rs. 4,44,658 of the preceding year. Of the expenditure, amounting to

24-PERGUNNAHS. Rs. 3,65,287, Rs. 33,220 were incurred in maintaining the managing staff against Rs. 21,224 of the previous year. The increase in the charges was owing to a large number of outstanding travelling allowance and commission bills having been passed during the year on the long deferred adjustment of the accounts of the naibs and tahsildars. The law charges amounted to Rs. 18,393 against Rs. 13,223 of the previous year, the increase being due to the institution of a large number of contribution suits and certificate cases. A sum of Rs. 16,085 was expended on the maintenance of the proprietors and their family against Rs. 16,284 of the previous year. The education charges decreased from Rs. 6,137 in 1880-81 to Rs. 3,358 in 1881-82—a result due to the abolition of the wards' institution, of which the wards were inmates. Of the miscellaneous expenditure, Rs. 7,884 were incurred chiefly in effecting repairs to the town and country residences of the wards and to the house at Jessore, and Rs. 5,970 were advanced on account of default made by the co-sharers in paying Government revenue and rent. This amount will be gradually realized by contribution suits.

84. To the debts due by the estate, amounting to Rs. 1,64,712 at the close of 1880-81, Rs. 24,880 were added during 1881-82, making a total of Rs. 1,89,592, of which Rs. 39,880 only were repaid against Rs. 98,053 of the preceding year. Of the debts due to the estate amounting to Rs. 46,990, Rs. 10,836 were recovered and Rs. 1,653 remitted, leaving a balance of Rs. 34,501, of which Rs. 4,082 are reported to be irrecoverable.

85. The estate remained for the greater portion of the year under the management of Deputy Collector Baboo Annada Prasad Sen, who applied to be allowed to revert to the regular line, and was relieved in February 1882 by Baboo Kali Das Deb, whose salary is Rs. 300 per mensem, and who has furnished security in landed property to the value of Rs. 5,000.

86. The condition of the ryots is said to be more prosperous than formerly, but much of their means is spent in needless litigation.

87. Of the three wards, the eldest, Manamatha Nath Rai Chaudhuri, has attained his majority, and is not therefore under the care of the Court of Wards; the second and third, Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri, suffered during the year from fever, and were allowed to go for a change to Delhi during the last winter vacation. Girija Nath has been lately married. Since the abolition of the wards' institution, they have been living at their town house at Cossipore, and attend the Hindu school at Calcutta daily. They have a private tutor, who escorts them to and from the school. They received promotion in their classes, and their progress would have been more satisfactory if their health had been better. The elder ward is now preparing for the entrance examination of the University.

88. *Baranagore.*—The affairs of this estate are greatly embarrassed by litigation. The wards' father having borrowed Rs. 18,000 from Dwarkanath Das, the tenant of houses Nos. 4 and 5, Jackson Ghât, on the mortgage of that property, the latter was called upon to account for the rents due from him, and to receive payment of what remained outstanding. As he did not come to terms, the amount of Rs. 10,314 was offered to him through the Government Solicitor, which he did not accept, and he has now brought a suit in the High Court for the recovery of his dues according to his own calculations. The next case is that brought by the estate against Shashimookhee Devi in the district court of the 24-Pergunnahs for the possession of property mortgaged by her late husband to the father of the wards for Rs. 8,319. Both these cases are still pending: a third case brought by the estate against one Surajmul Marwaree, who had encroached on a part of the Calcutta land belonging to the wards has been recently compromised by allowing the defendant to purchase the wards' interest in the land for Rs. 7,100.

89. *Port Canning.*—There was a net decrease of Rs. 1,014 in the rental, principally from want of competition in the re-settlement of grass lands. The current and arrear demand amounted to Rs. 39,283, of which Rs. 24,831, or 103 per cent. on the current demand, were collected, and Rs. 1,985 remitted, leaving Rs. 12,467 outstanding at the end of 1881-82. Of the balance Rs. 1,516 are irrecoverable, and have been recommended for remission.

90. The total receipts and disbursements during the year were Rs. 90,548 and Rs. 61,452 respectively. The cash balance was thus Rs. 29,096. The expenses of management amounted to Rs. 2,246; the sum of Rs. 5,018 was spent on works of improvement, such as repairs of sluices, embankments, buildings, &c., and Rs. 53,089 were paid in partial liquidation of debts.

91. The proposal that the Government should proceed to execute the decrees it holds against the municipality having been approved, the Collector has made an application to the civil court to bring the estate to sale, and he has been directed to buy in the estate for Government at any sum within the amount representing the balance of the Government claim. Legal questions have, however, arisen in regard to the liabilities of the estate, which are still under consideration and will shortly form the subject of a report to Government, and until these are settled the estate will not be sold. In addition to the 15 debenture-holders who have accepted the Government offer of 50 per cent. on the par value of their debentures, another debenture-holder, representing the late Mr. D. H. Lee, has since accepted the Government offer, and has been paid Rs. 2,134. Thus 16 shareholders have accepted the commutation of their debentures, and they have been paid Rs. 50,529. The case of the four remaining shareholders is still pending. A proposal to surrender the town lots to those debenture-holders who elected to commute their debentures for the freehold in those lots has since the close of the year been submitted for the orders of Government.

92. *Orphangunge.*—The estate, which is situated on the south bank of Tolly's Nulla, near the Kidderpore bridge, was formerly under the management of the Military Fund Department, and its profits, after deducting all expenses, amounted in the year 1869 to Rs. 31,422. A committee, of which the Hon'ble G. Loch was the President, suggested its transfer to the Collector of the 24-Pergunnahs, and this was effected on the 1st of June 1871. Under Government orders No. 735, dated 16th March 1881, the estate has been placed under the Board's control from the 1st April 1881.

93. The Basti mehal, consisting of 150 holdings, covered with tiled huts erected by the tenants at their own expense on a narrow strip of riverside land between the Zerut bridge and the market proper, and yielding a rental of Rs. 4,080 per annum, was cleared in 1872, under orders of Sir George Campbell, then Lieutenant-Governor of Bengal. The slaughter-house, which occupied the centre of this locality, was, for sanitary purposes, removed in the year 1879 to Sonadanga, in the south suburbs, and the old building demolished.

94. The Bazar covers the riverside portion of an area of 276 bighas, 2 cottahs, and 4 chittacks of land appertaining to the Government estate Shahiban Bagicha, for which a rent of Rs. 397 is paid per annum, the greater portion of the holding being taken up by the grounds occupied by the Orphan Asylum and St. Stephen's Church. It now consists of the Chandni mehal, in the centre of which stands the meat market, which is held in a neat substantial building, the Mazuchelli bazar, and the cattle mart held twice a week on Wednesdays and Saturdays.

95. The gross income of the market from rents and fees amounts in round numbers to Rs. 40,500 and the recurring charges to Rs. 11,500, thus leaving an available surplus of Rs. 29,000 per annum. The sanctioned charges of management are Rs. 3,470, or 8 per cent. on the income. The actual expenditure of the year was Rs. 20,909, of which Rs. 15,026 were spent in keeping the buildings under repair, improving the drainage of the slaughter-house, converting tiled huts into substantial godowns for the sale of vegetables and fruit, and providing corrugated iron-sheds for the accommodation of cloth vendors.

96. In May 1881 a proposal was made to lease out the market, and under sanction of the Board farmers were invited to take a year's lease of its different portions. The result, however, shewed that while some portions of the market were sought after, others remained in the Collector's hands for want of bidders, and, as under the circumstances the establishment had still to be kept on for supervising the collections, the proposal was withdrawn, and the system of direct management has been continued.

24-PERGUNNAHS.

97. *Inspection.*—During the year under report the Collector twice inspected the office of the manager of the Satkhira estate. The manager of that estate visited 13 offices of his subordinates, while the manager of the Bawali and Bhowanipore estates inspected the Bawali naib's office five times, the Bhawanipore naib's office three times, and the Hogla kutcherry twice. The Board must point out, however, that it is not sufficient, if the manager's visits extend only to the naib's kutcherry; what is necessary is that the manager should actually camp out within the estate, and while keeping a close watch over the subordinate agency, afford the tenantry every opportunity of direct personal communication with himself.

NUDDEA.

98. *Nuddea.*—The current demand of rent for the year was Rs. 1,51,475; adding to this Rs. 92,174 arrears of the preceding year, the total demand was Rs. 2,43,649, of which Rs. 1,57,198, or 103 per cent. on the current demand, were collected, and Rs. 498 remitted, leaving a balance of Rs. 85,953. The current demand of cesses was Rs 8,991 and the arrear demand Rs. 4,268, or Rs. 13,259 in all. Of this Rs. 9,979, or 110 per cent. on the current demand, were realized, leaving Rs. 3,280 outstanding. The collection of rent, although exceeding the year's demand, was not so satisfactory as it should have been, looking to the amount of the total demand. The private debts due to the estate during the year under report were Rs. 2,899, of which Rs. 2,488 were recovered.

99. The total receipts and disbursements during the year were Rs. 1,85,639 and Rs. 1,45,356 respectively. The surplus profits thus amounted to Rs. 40,282, of which Rs. 25,016 were invested in Government securities and Rs. 15,267 formed the cash balance at the close of the year. The cost of management was Rs. 10,266, or 6 per cent. on the current demand (Rs. 1,60,466) of rent and cesses due to the estate. The expenditure on account of the maintenance of the proprietor and family was Rs. 30,711, including Rs. 2,480 for medical attendance on the Maharani and for the Kumar's trip to Benares. The following works of improvement were executed during the year:—Construction and repairs of the Naubatkhana, Rs. 3,290; erection of a brick wall on the western bank of the Rajbari tank, Rs. 929; fencing the moat and tank, Rs. 818; construction of a bath-room in the zenana, Rs. 1,031.

100. The whole of the demand (Rs. 10,410) of cesses due by the estate was paid. Of the demands of Government revenue (Rs. 78,503) and rent (Rs. 2,418) due to superior landlords, Rs. 4,271 and Rs. 24 respectively were left unadjusted. The arrear of Government revenue although due according to the conditions of settlement was not payable under the law until after the close of the year, and there is no balance therefore shown against the estate in the Collector's accounts.

101. The epidemic fever noticed in paragraph 91 of last year's report continued in almost every village of the estate. In order to assist the tenants a charitable dispensary with a native doctor attached to it was opened in a convenient locality at Kishnaghur, and medicines with medical aid were given to the poorer ryots at a cost of Rs. 400. For educational purposes Rs. 719 were expended in the year.

102. Regarding the relation between the estate and its ryots, the manager makes the following remarks:—

"The relation between the landlords and ryots continues to be just as unsatisfactory as reported in the previous year. The ryots, as a rule, are unwilling to pay the instalments as they fall due, and would insult the gomashta when pressed by him for payment. Most ryots consider it tyranny on the part of the zemindar to insist upon punctual payment of rent, and very few ryots would from a simple regard to fair dealing pay their arrears of rent, if they ever come to be barred by limitation through some remissness. In spite of all possible efforts to make the ryots clearly understand that realization of rents through the courts is ruinous to them, they withhold payments altogether, or make terms of payments by instalments which they do not act up to. Thus suits become inevitable, and the ryots seriously suffer."

103. The Collector observes that the state of things described is to be regretted, but it is difficult to see what more can be done by the management of the estate to conciliate the people. He gives the manager credit for being able to realize so large a proportion of the demand with so little litigation.

NUDDEA.

104. The estate has already invested Rs. 1,30,200* in Government securities. The manager is now trying to purchase landed property, and in case suitable and paying properties be found, steps will be taken for their acquisition.

* The market value of these securities on the 31st March 1882 was Rs. 1,34,501.

105. In consideration of the prosperous condition of the estate and of his long and faithful service, the pay of the manager, Baboo Kartick Chunder Roy, was increased from Rs. 250 to Rs. 300 per mensem from October 1881.

106. The minor, Kumar Khetish Chandra Rai Bahadoor, suffered much during the past year from the malarious fever which was prevalent in the town of Kishnaghur. To recruit his health he went for a short time to Benares. Baboo Ram Tonu Lahiri and Rai Judoonath Rai Bahadoor have been his guardians, but the former has been compelled by ill health to resign his post. The Kumar's conduct towards his tutor and his progress in education have not been altogether satisfactory, and it is now proposed to place him under the charge of a European tutor.

JESSORE.

107. *Narail.*—The return of this estate for 1878-79, together with a complete report from the manager, Baboo Kali Churn Ghose, on the condition and circumstances of the property, was submitted to Government with the Board's letter No. 159A, dated 22nd March 1881. The return for 1879-80 has now been received, and the results of the year as regards both the separate estate of the minors* and the estate held jointly by the minors with the major relatives† are summarized in the following tables:—

* Upendra Chandra Rai, aged 16 years
Kiran Chandra Rai, aged 14 years.

† 1. Jogendra Chandra Rai.
2. Poolin Behari Rai.
3. Chandra Kumar Rai.
4. Kali Prasanna Rai.

Table I.—Revenue, rent, and cesses payable by the estates.

	Revenue to Government.				Rent to Superior Landlords.				Cesses.			
	Current demand.	Current and arrear demand.	Payments.	Balance.	Current demand.	Current and arrear demand, including interest.	Payments.	Balance.	Current demand.	Current and arrear demand, including interest.	Payments.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Separate estate	8,159	8,159	8,141	18	12,742	24,954	12,484	12,470	2,678	3,231	2,634	597
Joint "	1,15,343	1,17,978	1,17,684	294	1,09,032	1,55,760	1,30,705	25,055	38,998	42,261	35,024	7,237
Total ...	1,23,502	1,26,137	1,25,825	312	1,21,774	1,80,714	1,43,189	37,525	41,676	45,492	37,658	7,834

Table II.—Rent and cesses recoverable by the estates.

	Rent.						Cesses.					
	Current demand.	Arrear demand.	Total demand.	Collections.	Remissions.	Balance.	Current demand.	Arrear demand.	Total demand.	Collections.	Remissions.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Separate estate	51,203	1,41,150	1,92,353	44,184	345	1,47,824	2,319	3,566	5,885	1,756	.....	4,129
Joint "	4,83,792	20,74,327	25,58,119	4,12,101	792	21,45,226	29,965	42,872	72,837	26,157	.....	46,680
Total ...	5,34,995	22,15,477	27,50,472	4,56,285	1,137	22,93,050	32,284	46,438	78,722	27,913	.....	50,809

108. The percentage of collections on the current demand is only 85·5. The total balance of rent and cesses is Rs. 1,51,952 from the separate estate and Rs. 21,91,906 from the joint estate. Of these large balances no less than Rs. 77,201 from the separate and Rs. 11,18,880 from the joint estate are reported to be bad and irrecoverable. The backward and confused state of the accounts has hitherto prevented any systematic attempt being made to write off these irrecoverable arrears.

Table III.—Debts due to and by the estates.

	Debts due to the Estates.						Debts due by the Estates.					
	Due at the commencement of the year.	Accrued during the year.	Total.	Recovered.	Written off.	Balance.	Due at the commencement of the year.	Incurred during the year.	Total.	Paid.	Reduced by compromise.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Separate estate ...	2,08,743	18,270	2,27,013	6,985	54	2,19,974	16,390	2,300	18,690	6,055	83	12,552
Joint ,, ...	10,00,093	43,345	10,43,438	3,733	.....	10,39,705	7,062	6,669	13,731	6,473	.....	7,258
Total ...	12,08,836	61,615	12,70,451	10,718	54	12,59,679	23,452	6,969	32,421	12,528	83	19,810

109. Of the debts due to the estates almost the whole are either bad and irrecoverable or doubtful of recovery. It is only Rs. 28,943 on account of the separate and Rs. 7,207 on account of the joint estate which are said to be good and in process of recovery.

110. The total cost of management during the year was Rs. 55,678, amounting to 28.4 per cent. on the current demand of rent and cesses of the separate and to 7·8 per cent. on the demand of the joint estate.

111. The Collector writes :—

"The management cannot be said to be in an efficient condition, but this is not due to any lack of ability and energy on the part of the manager so much as to the insuperable difficulties which beset his path.

"These difficulties arise mainly from the attempt that has been made to manage the wards' joint estate in common with the shares of four out of the five major proprietors under an agreement framed in 1878, one of the proprietors only, Baboo Kali Das Rai, holding aloof. The fact that two of the major proprietors (Nos. 3 and 4) were heavily in debt caused great embarrassment to the management. Endless and vexatious disputes and even litigation are also constantly occurring between the major proprietors and the management. Intrigues between the subordinate servants instigated by one or the other of the co-sharers have been rife. Finally, the fact that the estate consists largely of minor tenures, and that it is nearly all under direct management, has militated against its efficient administration.

"The minor's share is not burdened with debt, but there is no reserve fund to provide against the contingencies of bad years, litigation, and improvements. It cannot, therefore, be said to be in a sound and solvent condition.

"Nothing is or can be done at present for improvement, though I find that proper drainage in one pergunnah alone (Telihati in Furreedpore) would probably quadruple the value of the property. Large tracts are of immense natural fertility, and only need a moderate expenditure of capital to make them highly remunerative. Rs. 1,375 only were spent on schools and Rs. 3,226 on a dispensary at Narail in 1879-80.

"The tenantry are generally prosperous, in some instances highly so. They are extremely independent, and the old semi-feudal relations which prevailed in the time of the well known Ram Ratan Rai, grand-uncle of the wards, are now unknown.

"The wards are now at Narail attending the excellent higher class English school there. They have a private tutor on a monthly salary of Rs. 75, and will shortly be sent up to the Hindu school at Calcutta.

"Briefly the failure in the management has arisen from attempting too much. Two of the co-sharers (Baboo Chandra Kumar and Kali Prasanna), who have always been unfriendly, have given notice of their intention of withdrawing from the agreement of 1878, and the Court will now manage three-sixths only at the most of the joint estate (the share of the wards and possibly those of the friendly major proprietors (Baboos Jogendra and Poolin Behari). There will then be far less friction and great savings will be possible in the revised scheme of management now being developed."

The arrangements referred to by the Collector in the last paragraph of the above remarks are still under consideration, but nothing has yet been settled.

112. *Bogchur.*—The financial administration of this estate was not satisfactory. Out of a total demand (Rs. 74,593) of rent and cesses due to the estate, Rs. 27,271, or 94 per cent. on the current demand (Rs. 28,829), were collected and Rs. 992 remitted, leaving Rs. 46,330, or nearly two years' demand, in arrears. Of the private debts (Rs. 9,745) due to the estate, Rs. 651 only were recovered and Rs. 396 written off, leaving a balance of Rs. 8,698, which could not be realized from want of funds to execute decrees.

113. At the close of the year under report the liabilities were as follows:— Government revenue, Rs. 23; cesses due to Govenment, Rs. 21; rent due to landlords, Rs. 3,880; cesses due to landlords, Rs. 1,217; private debt, Rs. 1,563; total 6,704, against Rs. 7,150 due in the previous year. The arrears due to Government are nominal, the private debt is not urgent, being due to the mother of the wards; the only pressing debt is therefore that due to landlords. Of this Rs. 1,328 have been paid since the close of the year, and the remainder is expected to be shortly liquidated.

114. Regarding the condition of the tenantry, the Collector writes :—

"The condition of the ryots on this property is, on the whole, above the average. Lightly assessed and not compelled to pay in all cases what they should pay, they have but little to complain of. Their general complaint now is that prices are too low to admit of their paying rent, which is assessed on the basis of higher values of produce. There is some truth in this allegation. Rice is the great staple of this estate, and the ryot, after laying by sufficient for the year's consumption and seed-grain, is forced to throw the balance on the market, often at ruinous prices, to provide the fixed money charge entailed by rent. No disaffection among the ryots is reported, and their spirit appears to be excellent."

115. The Collector says that the cultivation of a new and a very superior kind of paddy termed locally "bhutta" has been introduced during the year, and that he has instructed the manager to procure a sample in bulk of the seed and to report on the experiment of its cultivation, in view of introducing it in other wards' estates.

116. *Ramnagar.*—The current (Rs. 67,024) and arrear (Rs. 81,881) demand of rent and cesses due to the estate was Rs. 1,48,905, of which Rs. 75,579, or 112 per cent. on the current demand, were collected and Rs. 14,678 remitted, leaving a balance of Rs. 58,650, or Rs. 23,231 less than the arrear at the commencement of the year. Of the balance, Rs. 48,052 are reported to be good and in process of recovery. Of the revenue (Rs. 15,332), rent (Rs. 8,906), and cesses (Rs. 4,527) due by the estate, Rs. 12, Rs. 138, and Rs. 47, respectively, were left unadjusted.

117. The private debts due to the estate amounted to Rs 2,904 at the close of 1880-81. During 1881-82 Rs. 5,488 accrued, making a total of Rs. 8,392, of which Rs. 4,973 were recovered and Rs. 1,069 remitted, leaving a balance of Rs. 2,350, the bulk of which, viz., Rs. 2,053 is reported to be good and in process of recovery. There are no liabilities recognized by the Court of Wards, but, as noticed in paragraph 97 of the report for 1880-81, the proprietors have privately incurred debts. The Collector writes as follows on this subject:—

"It having come to my knowledge that the major proprietors had raised large sums on mortgages of their interests, I called them together and insisted on their furnishing an account of such loans. After some trouble I obtained schedules showing a total indebtedness of Rs. 78,500, for which the proprietors were paying various rates of interest, as high as 16 per cent. The liquidation of these debts and the prevention of fresh obligations should be our first object. I therefore obtained the Judge's sanction to setting apart Rs. 5,000 out of the available balance for this object, and with the proprietors' consent intend paying off some of the most pressing claims without their intervention, it having been found that the large sum distributed among the proprietors in former years with this object was squandered by them. The proprietors have also agreed to incur no fresh debts in view of liquidating all arrears and providing a reserve fund. Negotiations are pending in view of the permanently settled estates being let in patni."

The Commissioner points out that this conduct of the zemindars should have been stopped at once, and they will be brought to account if any attempt of the kind is made again.

118. The ryots are reported to have reaped an excellent harvest, and to be prosperous and contented. The relations between the landlord and tenant, the Collector remarks, are all that can be desired.

119. *Syudpore.*—The current demand of rent with interest amounted to Rs. 1,71,786, to which Rs. 97,842 arrears of the preceding year being added, the total demand was Rs. 2,69,628, of which Rs. 1,65,423* were collected and Rs. 335 remitted within the year, leaving a balance of Rs. 1,03,829 at its close. The collections amounted to 96 per cent. on the current demand, a result apparently unsatisfactory, but it is reported that Rs. 50,929 of the current demand, representing patni rent, did not fall due within the year, and that a sum of

* Excludes after adjustment excess collections in previous year of Rs. 41.

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Rs. 57,000 has been realized since the close of the year. The current demand of cesses was Rs. 13,791 and the arrear demand Rs. 8,611; the total demand was therefore Rs. 22,402, of which Rs. 14,951,* or 108 per cent. on the current demand, were collected, leaving a balance of Rs. 7,532, of which Rs. 3,724 have been realized since the close of the year. The whole of the Government revenue (Rs. 95,254) and cesses (Rs. 17,388) was liquidated.

* Includes advance collections of Rs. 81.

120. The private debts due to the estate amounted to Rs. 4,297 at the close of the previous year. In the year under report Rs. 676 were added, making a total of Rs. 4,973, of which Rs. 697 were recovered, leaving a balance of Rs. 4,276, the greater portion of which, viz. Rs. 3,695, is said to be doubtful of recovery.

121. The receipts and expenditure for the year were Rs. 2,31,343 and Rs. 1,81,524 respectively. The cash balance at the close of the year was therefo re Rs. 49,819.

122. Rs. 60,000 from the proceeds of this estate are annually credited to the Mohsin fund and are expended on education and the support of a religious endowment at Hooghly. The Dowlatpore higher class English school in Jessore is supported by the estate at an annual cost of Rs. 1,020. An annual subscription of Rs. 480 is also paid towards the support of four other schools. The subscription to the Dowlatpore dispensary is Rs. 408, that to the Jessore charitable hospital Rs. 144, and that to the public library at Jessore Rs. 60 per annum.

MOORSHEDABAD.

123. *Nashipore Mal.*—The current demand of rent was Rs. 2,68,971, and there was an arrear demand of Rs. 1,21,894; the total demand was therefore Rs. 3,90,865, of which Rs. 2,60,385, or 96 per cent. on the current demand, were collected, and Rs. 371 remitted, leaving a balance of Rs. 1,30,109. The current demand of cesses amounted to Rs. 19,896; to this being added the arrears of the previous year, Rs. 7,132, the total demand was Rs. 27,028, of which Rs. 19,015, or 95 per cent. on the current demand, were collected and Rs. 4 remitted, leaving Rs. 8,009 outstanding. Of the total balance Rs. 1,38,118, Rs. 17,745 were not realizable within the year, and Rs. 1,20,373 are in course of relization. The collections are not satisfactory.

124. The private debts due to the estate at the close of the year amounted to Rs. 36,700, which will be recovered from the *debutter* estate when the other liabilities of that estate are liquidated. The receipts during the year were Rs. 2,83,669, while the disbursements amounted to Rs. 2,82,074, leaving a balance of Rs. 1,595 to the credit of the estate.

125. At the close of the year the estate owed Rs. 9,952 and Rs. 136 to Government on account of revenue and cesses, and Rs. 8,545 and Rs. 851 to landlords on account of rent and cesses. Out of the balances due to Government, Rs. 8,725 revenue and Rs. 69 cesses will have to be remitted, being due from an estate which has been removed from the revenue-roll, and Rs. 1,227 revenue and Rs. 67 cesses were paid in due time by the patnidars, but the payments were not adjusted before the close of the year. Of the arrears due to superior landlords, Rs. 4,700 rent and Rs. 357 cesses have been paid since the close of the year, and Rs. 3,845 rent and Rs. 494 cesses are nominal, having been paid by durpatnidars under assignment.

126. *Nashipore Debutter.*—The current demand of rent was Rs. 1,07,770 and the arrears Rs. 51,679, making a total of Rs. 1,59,449, of which Rs. 1,16,261,* or 107 per cent. on the current demand, were collected, leaving a balance of Rs. 42,610, of which Rs. 4,501 were not realizable within the year. The current demand of cesses was Rs. 10,747 and the arrear demand Rs. 2,813, or a total of Rs. 13,560, of which Rs. 10,060, or 93 per cent. on the current demand, were collected, leaving a balance of Rs. 3,500, of which Rs. 1,260 were not realizable before the year closed.

* Excludes after adjustment excess collections in previous year of Rs. 578.

127. The total receipts of the year, including the loan of Rs. 14,700 taken from the mal estate, were Rs. 1,44,419, while the disbursements, including the allowance of Rs. 10,000 paid to Rani Luchmi Kumari for religious observances, amounted to Rs. 1,38,924; the cash balance was thus Rs. 5,495.

128. The total liabilities of the estate, which were Rs. 1,56,886 at the close of 1880-81, were reduced by Rs. 12,038 in the year under report, and the arrears of

Government revenue were reduced by Rs. 29,567. It is reported that the arrears of revenue have been paid in full since the close of the year. The progress made in getting this estate gradually free from debt is satisfactory.

129. The ward Kumar Ranjit Singh is living at Berhampore under the care of his guardian and tutor, Baboo Nrishingha Kumar Dutt, and attends the Berhampore collegiate school. The Principal of the college reports that he has made fair progress in his studies, but his behaviour towards his tutor has been unsatisfactory, and arrangements for removing him from Berhampore are under consideration.

130. *Cossim Bazar.—Ashutosh Nath Rai.*—The widow of the late proprietor having executed and filed a deed of renunciation, the Court of Wards withdrew from the High Court the appeal in the will case, referred to in paragraph 120 of last year's report. The estate is now being managed without opposition from any interested source.

131. The estate lies in the districts of Tipperah, Rungpore, Moorshedabad, Burdwan, Hooghly, Beerbhoom, Mymensingh, Monghyr, and Calcutta.

Tipperah.—The largest portion of the property is in Tipperah, where the minor owns 12 annas and 12 gundas share of pergunnah Sarail, which is about 28 miles long and about 19 miles broad, the remaining share of 3 annas and 8 gundas belonging to Dewan Manwar Ali. The land is generally low, especially in the *bheels.* No river of any consequence passes through the mehals, but the pergunnah is intersected by numerous khals, which are navigable during the rains. The soil is generally loose, sandy, and fertile, and with a very small amount of labour and expense the ryots reap good harvests. Rice and jute are the principal crops; pulses, mustard, &c., are also grown. There are 50,033 registered tenants, of whom 2,415 hold at fixed rates, about 36,000 have occupancy rights and the remainder are tenants-at-will. Under the old proprietor a system prevailed of letting out a group of 5 or 10 villages to different farmers for a term extending from three to five years. At the expiry of the farm the villages were again settled with any one who agreed to pay the highest rent. This system, which was very oppressive on the tenantry, has now been changed, and almost the whole of the pergunnah has been brought under khas management.

Rungpore.—The property consists of six revenue-paying estates, of which five are permanently, and one is temporarily settled. There are also six "upanchaki" mehals which are held on perpetual leases. Almost the whole of the property is under khas management. Paddy, jute, sugarcane, tobacco, and mustard-seed form the chief articles of produce. The Northern Bengal Railway passes through some of the lands belonging to the estate, and has thereby developed the resources of the tenantry.

Moorshedabad.—In this district there are fifteen revenue-paying estates, many of which are in coparcenary, and there are rent-free holdings and jote jummas in several mouzahs. Rice and mulberry are the chief productions. Lands under direct management yield a return of Rs. 12,907, lands under patni Rs. 18,693, and lands let in farm Rs. 144.

Burdwan.—Mehals yielding Rs. 1,412 are under khas management. The patni realizations are Rs. 24,112.

Beerbhoom.—The minor owns only two revenue-paying estates in this district, which have been recently transferred from Moorshedabad. The khas collections are Rs. 723, the patni Rs. 1,240.

Mymensingh.—In this district there are seven revenue-paying estates, which are let in patni at a rental of Rs. 3,238.

Monghyr.—The estate owns two large brick-built houses in this district. One is reserved for the residence of the ward, the other was let on lease during the year for Rs. 722.

Calcutta.—The minor owns a house with about two and a half bighas of land, which is leased to a tenant.

132. Altogether there are forty-seven revenue-paying estates, of which sixteen lie in Tipperah, six in Rungpore, fifteen in Moorshedabad, one in Burdwan, two in Beerbhoom, and seven in Mymensingh. There are six patni tenures in

MOORSHEDABAD. Tipperah and four in Moorshedabad. The ward owns four mokurari tenures in Tipperah, four in Rungpore, and one in Moorshedabad. There are three durpatnis and two ijara mehals in Moorshedabad, thirteen jote jummas in Moorshedabad and one in Monghyr. There are, besides, four rent-free estates in Tipperah, four in Moorshedabad, and some rent-free lands in Burdwan. The plot occupied by the Bagbazar house in Calcutta is also a rent-free holding. Of the forty-seven revenue-paying estates, twenty-five are held without sharers and twenty-two in coparcenary. Of the ten patni mehals, two only are the sole property of the minor.

133. Excluding the portion of the estate in Mymensingh, which is entirely let in patni, and which is in charge of the general manager of the wards' estates in Mymensingh, the whole of the property is, for the purposes of management, divided into three parts, viz., Tipperah, Rungpore, and Moorshedabad, with 66 circles of collection,—41 in Tipperah, 13 in Rungpore, and 12 in Moorshedabad. The establishment for the management of the property has been recently revised at a total cost, including commission, travelling allowance, and contingencies, of Rs. 53,626, which is equivalent to 17 per cent. on the current demand (Rs. 3,06,766) of rent and cesses due to the estate. This expenditure has been sanctioned provisionally up to the 31st of March 1884. It is expected that the estate will then have been properly organized, and that it will be possible to effect a considerable reduction in the charges.

134. The rent and cesses payable to the estate amount to Rs. 3,06,766, and the revenue, rent, and cesses payable by it amount to Rs. 93,373. The estate therefore enjoys a gross profit of Rs. 2,13,393. Deducting from this sum the other sanctioned charges, amounting to Rs. 1,20,350,* there should be an available surplus of Rs. 93,043 per annum.

	Rs.
* Management	53,626
Law	10,364
Maintenance	44,182
Education	260
Schools	4,037
Dispensaries	2,388
Miscellaneous	3,308
Government rates ...	2,185
Total ...	1,20,350

135. The current demand of rent during the past year amounted to Rs. 2,94,714 and the arrears to Rs. 5,38,391; the total demand was therefore Rs. 8,33,105, of which Rs. 2,74,580, which is equivalent to 93 per cent. on the current demand, were collected. The arrears are heavy, amounting to Rs. 5,42,667, of which Rs. 2,18,000 are bad and doubtful, and the whole amount will probably have to be remitted. In the year under report Rs. 15,858 were remitted. This result is not satisfactory, but as the estate has only recently come under management remissions cannot be granted without due and careful enquiry, which necessarily takes time. The current demand of cesses was Rs. 12,052, and the arrears amounted to Rs. 22,582, making a total of Rs. 34,634, of which Rs. 9,236, which is a little more than 76 per cent. on the current demand, were collected, and Rs. 16 remitted within the year, leaving a balance of Rs. 25,382, of which Rs. 6,584 are bad and doubtful and Rs. 18,798 good and in process of recovery.

136. The sub-manager of Sarail, where the bulk of the property is situated, gives the following reasons for the collections not being satisfactory:—

"The revision of the hustabood not being completed, there are disputes as to the abatements and remissions of the jummas. This is why the tahsildars cannot accept the rent of the current year when the rent for the previous year is in arrear; while, on the other hand, the tenants who do not admit a portion of their annual rent, do not agree to pay anything unless the tahsildar be willing to accept the current rents. So long as the revision of the rent-roll is not completed this difficulty cannot be avoided. As soon as a fixed rent-roll is established the collections may proceed very favourably. Add to that this the year under review was not a very profitable year for the tenantry, as the price of grain was low, and there was a laxity of customers."

The sub-manager, however, points out that the collections in the year under report exceeded those of the previous year under the Court of Wards and of any year under the late proprietor.

137. Besides the realization of rent and cesses, private debts to the amount of Rs. 20,293 were recovered and Rs. 45,951 were written off. Of the sum written off, Rs. 42,000 represented debts which were due to the widow of the late proprietor and not to the estate.

138. The following table shews the receipts and disbursements for the year under report:—

Receipts.	Rs.	Disbursements.	Rs.
Cash balance of previous year ...	45,078	Government revenue ...	72,171
Rent	2,74,582	Rent	3,070
Cesses	9,237	Cesses	18,174
Interest on Government securities	3,613	Management	64,428
Debts recovered	20,293	Law expenses	22,293
Lands sold	3,679	Maintenance	48,066
Miscellaneous	39,555	Education	120
		Schools	3,676
		Dispensaries	4,581
		Miscellaneous	36,381
		Works of improvement, &c. ...	2,072
		Government rates	2,001
		Debts paid	35,090
Total ...	3,96,037	Total ...	3,12,123

The cash balance at the close of the year was Rs. 83,914, besides Government securities to the value of Rs. 57,562.

139. There is no demand against the estate for revenue, rent, and cesses, except trivial balances of Rs. 51 on account of revenue, Rs. 191 on account of rent, and Rs. 15 on account of cesses. A private debt of Rs. 10,827, which was due by the estate at the close of the year, will be gradually paid as accounts are adjusted. The estate is perfectly solvent.

140. The year under review, the Collector remarks, was a year of exceptional expenditure. Debts to the amount of Rs. 35,090 were paid; arrear allowances amounting to Rs. 10,000 had to be paid to the mother of the minor after the withdrawal of the will case. A lump sum of Rs. 4,000, promised by the late proprietor, was paid in support of the "Arya Dhurma Rakshini Sabha" at Monghyr. A donation of Rs. 2,000 was made in support of the charitable dispensary at Berhampore, and Rs. 2,072 were expended on works of improvement.

141. The condition of the tenantry throughout this estate appears to be generally satisfactory. The jute cultivation practised by the peasantry of Sarail has not only enabled them to keep from the grasp of the money-lenders, but also to make savings. The sub-manager of Sarail reports as follows regarding jute cultivation:—

"The cultivation is increasing with the rise of its price and the fall in the price of paddy during the last four years. The ryot now sows jute as much as he can, and confines the paddy cultivation to small quantities of land likely to give him an outturn equal to the requirements for home consumption for a year."

142. Regarding the Sarail ryots, the Collector reports:—

"The feelings of the Sarail ryots were not so favourable towards their landlord during the late proprietor's time. The principal cause was the ijara system which prevailed there in temporary lease from 3 to 5 years. This ijardari system has now been done away with, and we hope the feelings of the ryots will alter. Another cause was that gradually stopping his custom of letting out in farm the late proprietor entertained a regular survey establishment to enhance rents. This survey establishment measured rent-free lands as *mal*, and also doubly assessed the people, and these measurements were conducted *ex parte*, swelling the jumma of Sarail on paper. The survey operations were stopped after the Court of Wards assumed charge of the estate."

143. He makes also the following remarks regarding the relations with neighbouring zemindars:—

"In Sarail we have a formidable enemy in Dewan Manwar Ali, who is 3 annas and 8 gundas sharer of the property. Those ryots who fall out with us find a ready protection in Dewan Manwar Ali. During the late proprietor's time large sums of money used to be paid as bribes to the ryots who were found in favour of Dewan Manwar Ali. In a disputed portion of land the late proprietor and Dewan Manwar Ali would give pottahs for the same land to different ryots. So there was often a dispute nominally between the ryots, but virtually between the two zemindars."

MOORSHEDABAD.

144. The following remarks, which are also extracted from the Collector's report, will shew that, although the estate has only been for a year and half under the management of the Court of Wards, considerations for the extension of cultivation and the improvement of the property have not been forgotten. Mr. Mosley writes :—

"Cultivation in pergunnah Sarail in Tipperah is gradually increasing. The tenantry now attach great importance to jute cultivation, and therefore they have been gradually improving lands. But I have not been able to ascertain definitely how much the cultivation has been extended. In Rungpore the cultivation has increased, but still there is much uncultivated land. The Bhatia mehal, near which the estate kutcherry is situated, in Mahigunge, is lying fallow. No one would take lease of it, as there is a very great difficulty about water to irrigate the fields. Bhatia mehal is a temporarily settled estate held from Government for 30 years. It was ascertained that the mehal would be a paying one if used for brick-making, and the assistant manager has been ordered to ascertain whether we can be allowed by Government to allow the earth of the mehal being so used.

"In Ishanpore tahsil in Moorshedabad about 4,000 bighas of land can, it is said, be brought under cultivation if a sluice is constructed. It is a bheel, and if the excess water is drained off all this land may pay for cultivation. The manager will not lose sight of this. In tahsil Harihurpara there is more than 1,000 bighas of land lying fallow. This can be made cultivable. The manager is negotiating to settle this land.

"In Moorshedabad there was no potato cultivation hitherto. The manager, as an experiment, got a few maunds of Darjeeling seed to see whether potatoes can be grown. It has been found that the soil is adapted to this cultivation, and if the ryots will take little trouble they will find that it will pay them well. Unfortunately the seed reached here very late, and a portion was destroyed by worms and some putrified."

"Five Bankipore ploughs have been brought and tried to see whether they will suit the cattle and soil here. At first the ryots raised the objection that stronger cattle will be necessary to work them, but it has been proved that ordinary cattle suffice, and that these ploughs are preferable to those of the ordinary pattern, because they cut deeper. At Harihurpara a khal was cut, or, more properly speaking, the mouth of it was opened to admit the water from the khal to a large patch of land, which was going to be abandoned for not having water near the place."

145. The sub-manager, the assistant manager, and the manager, Baboo Bagala Nund Mookherjea, have all been active in moving about the estate, inspecting the subordinate offices, and interesting themselves in the welfare of the ryots.

RAJSHAHYE AND COOCH BEHAR DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dinagepore.	Hazarutpore* ...	Bidhumuki Gupta ...	21	Act XL of 1858.	1871	1,460	565	113	2,138	3,003	75	3,078	940	658	4,693	133
	Kalindrapore ...	Grish Chandra Singh ...	41	Act XXXV of 1858.	1872	5,065	105	277	5,447	7,215	213	7,428	1,981	700	10,816	484
	Sunkerpore ...	Srinath Sundyal	64	Ditto ...	1873	31,397	375	1,951	33,723	55,551	1,744	57,295	23,572	12,283	62,680	2,362
	Sumbulpore ...	Trailakhya Nath Baral ...	17	Act XL of 1858.	1873	1,647	96	187	1,930	4,030	118	4,148	2,218	1,703	7,604	395
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	13	Act IV (B.C.) of 1870.	1877	56,653	1,702	5,348	63,703	1,14,050	3,283	1,17,333	53,630	7,694	1,87,889	8,959
	Haripore ...	Sowdamini Chaudhurani.	11	Act IX (B.C.) of 1879.	1881	21,492	376	1,856	23,724	39,738	1,174	40,912	17,188	143	66,710	2,742
Rajshahye.	Tahirpore Senior Branch.*	Sasi Sikharishwar Rai ...	21	Act XL of 1858.	1866	12,204	174	2,163	14,541	57,302	1,663	58,965	44,424	9,840	1,15,396	3,869
	Govindpore ...	Mohesh Chandra Mani ...	18	Regulation X of 1793.	1868	755	205	337	1,297	5,874	183	6,057	4,760	1,551	11,452	363
	Tahirpore Junior Branch.	Bisheswar Rai	19	Act XL of 1858.	1869	29,328	3,138	3,331	35,797	70,104	2,309	72,413	36,616	5,969	1,11,117	4,206
		Kasiswar Rai	17													
	Nowpara ...	Ram Dasi Debya (widow of Jogendra Narain Rai.	18	Ditto ...	1869	1,950	115	247	2,312	5,095	160	5,255	2,943	3,818	6,014	160
	Puttea	Gopalendra Narain Rai	15	Act IV (B.C.) of 1870.	1872	13,130	1,489	2,161	16,780	39,360	1,206	40,566	23,786	3,276	72,091	2,176
	Chowgong ...	Romonikant Rai	17	Act XL of 1858.	1877	7,608	421	2,780	10,809	44,054	1,729	45,783	34,974	3,529	97,947	4,044
	Mainam ...	Sarada Prasad Rai ...	19	Ditto ...	1877	556	72	110	738	3,010	87	3,097	2,359	1,614	3,925	129
Rungpore.	Pangah*† ...	Anandamaye Rajkoomari	21	Regulation X of 1793.	1870	1,718	.....	890	2,608	2,852	192	3,044	436	8,490	33,536	2,439
	Kamarpukur ...	Biroja Mohan Dass Chaudhuri.	18	Act IV (B.C.) of 1870.	1876	2,117	312	356	2,785	6,735	221	6,956	4,171	340	9,037	261
	Burdhankotee ...	Chandra Kishore Rai ...	7	Act IX (B.C.) of 1879.	1880	8,872	558	2,127	11,557	32,169	965	33,134	21,577	9,533	62,017	1,906
Darjeeling.	Gunga Prasad and brothers.	Gunga Prasad Dass ...	26	Act XL of 1858.	1875	2,430	.....	406	2,836	3,532	182	3,714	878	433	3,794	191
		Guroo Charan Dass ...	23													
		Shetul Dass	21													
		Nardeb Dass	17													
		Madan Dass	14													
Julpigoree.	Chaklajat ...	Maharajah Nripendra Narain Bhup.	19	Order of the Government of Bengal No. 4298, dated 25th September 1872.	1872	1,16,712	1,632	40,634	1,58,978	2,99,430	36,467	3,35,897	1,76,919	1,17,836	4,81,998	1,16,271
	Paddomotty ...	Salimoollah	9	Act XL of 1858.	1875	.....	263	16	279	1,114	35	1,149	870	68	1,309	37
		Total ...	...	.....	...	3,15,094	11,598	65,290	3,91,982	7,94,218	52,006	8,46,224	4,54,242	1,89,478	13,50,019	1,51,097
	Trust Estate.															
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chandra Rai	...	Regulation XIX of 1810.	1881	2,446	535	494	3,475	5,972	400	6,372	2,897	1,595	7,993	400
		Grand Total ...	...	.....	...	3,17,540	12,133	65,784	3,95,457	8,00,190	52,406	8,52,596	4,57,139	1,91,073	13,58,012	1,51,497

* These three estates were released on the 1st April 1882, 6th December 1881, and 17th July 1881 respectively. The completion reports of the

† The figures against this estate in column 20 represent current and arrear collections, while the percentage in column 21 is struck only

TION III.

COOCH BEHAR DIVISION.

Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting Remissions of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shown in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
2,682	109	2,791	90·6	...	103	2,894	914	34	2,011	24	482	13·7	.....	3,091	39	543	.....	1874-75, paras. 126 & 127.
8,423	213	8,636	116·2	...	16	8,652	188	4	1,895	271	1,030	13·8	.....	8,246	76	.....	.....	1874-75, „ 119 to 122.
53,907	1,526	55,433	96·7	...	2,823	58,256	104	...	7,992	815	7,533	13·1	.....	37,924	25,082	20,642	.....	1874-75, „ 123 „ 125.
4,876	249	5,125	123·5	...	687	5,812	.....	...	2,690	146	925	22·2	672	5,753	165	11,568	.....	1874-75, „ 128 „ 130.
96,273	3,273	99,546	84·8	...	2,705	1,02,251	4,152	38	84,260	5,607	19,768	16·8	1,049	88,891	237	32,569	258	1877-78, „ 217 „ 219.
42,230	1,177	43,407	106·0	...	967	44,374	.....	...	24,146	1,528	4,218	10·3	6,996	29,456	3,847	.....	83	
47,668	1,629	49,297	83·6	24	3,216	52,537	1,859	13	67,727	2,240	11,583	19·6	.....	41,036	9,758	61,055	739	1874-75, „ 160 „ 168.
5,452	216	5,668	93·5	...	23	5,691	106	2	5,739	146	1,245	20·5	331	4,222	1,444	.....	511	1874-75, „ 138 & 139.
70,341	2,541	72,882	100·6	18	366	73,266	918	25	37,776	1,660	12,528	17·3	1,212	59,071	6,424	.....	625	1874-75, „ 160 to 168.
5,567	133	5,700	108·4	...	585	6,285	161	9	.....	26	1,288	24·5	.....	6,642	2,173	3,844	1,125	1874-75, „ 157 „ 159.
35,437	1,196	36,633	90·3	...	583	37,216	1,954	98	36,593	979	6,653	16·4	2,596	29,574	1,669	.....	10,628	1874-75, „ 144 „ 147.
44,485	1,896	46,381	101·3	...	2,459	48,840	159	6	41,171	2,148	11,575	25·2	438	29,904	10,452	9,571	9,216	1877-78, „ 227 „ 234.
3,016	90	3,104	100·2	...	22	3,126	99	8	641	11	716	23·1	.....	2,137	1,887	.....	386	1878-79, „ 121 „ 125.
7,240	630	7,870	258·5	...	1,476	9,346	.....	...	26,296	1,809	4,574	150·2	.....	4,592	8,670	.....	243	1874-75, „ 169 „ 173.
7,131	235	7,366	105·8	...	333	7,699	4	...	1,828	26	1,237	17·7	2,240	4,457	105	.....	2,000	1875-76, „ 157 „ 160.
41,226	1,332	42,558	128·4	...	10,989	53,547	643	19	20,582	571	6,252	18·8	8,471	25,724	22,633	.....	521	1880-81, „ 162 „ 167.
3,631	192	3,823	103·2	601	280	4,704	.....	6	5	2	99	2·6	1,260	3,627	151	.....	5,253	1876-77, „ 162 „ 167.
3,16,093	45,410	3,61,503	107·6	...	1,62,570	5,24,073	.....	...	1,58,072	70,113	1,04,180	31·0	.....	4,00,229	1,37,500	1,41,579	.....	1874-75, „ 178 „ 198.
1,240	70	1,310	114·0	...	.....	1,310	.....	...	.....	.....	378	32·8	526	448	26	.....	3,647	1875-76, „ 136 „ 138.
7,96,916	62,117	8,59,033	101·5	643	1,90,203	10,49,879	11,261	262	5,19,424	88,122	1,96,248	23·1	25,791	7,85,024	2,32,338	2,81,369	35,305	
5,756	111	5,867	92·0	...	.....	5,867	535	171	2,237	289	392	6·1	.....	5,689	1,381	.....	.....	
8,02,672	62,228	8,64,900	101·4	643	1,90,203	10,55,746	11,796	433	5,21,661	88,411	1,96,640	23·0	25,791	7,90,713	2,33,719	2,81,369	35,305	

Government management of the Hazarutpore and Tahirpore Senior Branch estates have not been received from the local officers.
on the demand in column 13 due for the 1st quarter of the year 1881-82, during which the property was under management.

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

146. The current demand of rent and cesses in this division during the year was Rs. 8,52,596; the total collections were Rs. 8,64,900, amounting therefore to 101·4 per cent. This result shews an improvement, which is most marked in the Rungpore district, but in Dinagepore and Rajshahye the collections are again indifferent. In Dinagepore the general manager, Mr. French, has been very unsuccessful, and the Collector and Commissioner think that this is because he has had too many estates to manage. "It is a proof," observes the Commissioner, "that the plan of having one general manager for all the wards' estates in a district will not answer everywhere and without reference to the different circumstances of estates." The Board have, however, observed that the success of a general manager depends more upon his individual competency than on other considerations; and it cannot be alleged that the management of estates in Dinagepore is more difficult than it is in other districts where the appointment of a general manager has been attended with conspicuously successful results. Mr. French is, the Board believe, a manager who has been efficient, but he is probably now too old to be charged with the responsibilities which have been imposed on him. The Commissioner has promised to submit proposals for relieving him of some estates so as to leave him in charge of Chooramon only, but it is a question whether he should not be called upon to resign the management of the Chooramon estate also and be replaced by a more active officer. The bad result in the Rajshahye district is principally due to the failure of Baboo Jogesh Chunder Bagchee, who was manager of the four estates of Puttea, Mainam, Govindpore, and Nowpara, and partly to short collections in Chowgong occasioned by the re-settlement proceedings and by a necessary change of managers when the estate was in a very unsatisfactory condition. In the large Chaklajat property in Julpigoree the re-settlement which has been going on for several years is now drawing to a conclusion. The collections are satisfactory. In this and in the Chowgong estate the managers have, in order to avoid any ill-feeling on the part of the tenantry, refrained as much as possible from compulsory proceedings for the realization of arrear rents. Although the cost of management throughout this division is still high, it must be remembered that many extraordinary items other than the regular annual expenditure are shewn under this head, such as measurement and settlement and other charges. Since the close of the year, some further reductions have been sanctioned on the recommendation of the Commissioner.

DINAGEPORE.

147. *Sunkerpore.*—The whole of the revenue (Rs. 31,588) and cesses (Rs. 1,953) due from the estate was paid, except Rs. 191 on account of revenue which was remitted. Of the rent (Rs. 428) due to superior landlords, Rs. 104 were left unliquidated. The total demand of rent and cesses due to the estate was Rs. 65,042, *i.e.*, current Rs. 57,295 and arrear Rs. 7,747; the collections were Rs. 55,433; the remissions amounted to Rs. 802; the balance was therefore Rs. 8,807; the whole of which, except Rs. 8, is reported to be good and in process of recovery. The collections, which amounted to less than one year's demand, were unsatisfactory.

148. The amounts spent on account of schools and dispensaries were Rs. 482 and Rs. 783 respectively. The dispensary at Baloorghat was during the year raised to the first class. On the Commissioner's recommendation the Board proposed the expenditure of Rs. 6,810 for the construction of a bridge and culvert on the road from Potiram to Mahadebpore, but the Government* were of opinion that the outlay should be met from the district road fund. The manager's office building was destroyed by fire on the night of the 14th March 1882, and the construction of masonry buildings has recently been sanctioned by the Board at a cost of Rs 6,398.

* Government order No. 1285T, dated 7th November 1881.

149. The tenants of the estate are said to be poor and of indolent habits, seldom taking the trouble to improve their lands and frequently resorting to mahajuns, who exact ruinous rates of interest from them. They do not appear to have much sympathy with, or attachment to, their landlord, but they are submissive, and do not give trouble about rents. The Collector, however, does not agree with the manager in his remark about the poverty of the tenants, saying that while he was camping on the property the tenantry seemed to him to be fairly prosperous. They made no complaint to him of their impoverishment, and he saw no signs of it.

150. *Chooramon.*—The demands of revenue, rent, and cesses due from the estate were Rs. 56,653, Rs. 3,697, and Rs. 5,357, of which Rs. 4,000, Rs. 152, and Rs. 38, respectively, were left unpaid for want of funds on the closing day of the year. The demands, collections, and balances of rent and cesses due to the estate were as follows :—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demands ...	1,14,050	3,283	73,839	5,676	1,87,889	8,959
Collections ...	67,870	1,852	28,404	1,422	96,274(*a*)	3,274(*b*)
Remissions ...	.....	...	7,355	78	7,355	78
Balances ...	46,180	1,431	38,080	4,176	84,260	5,607

(*a*) Percentage of collections on current demand ... 84
(*b*) Ditto ditto ditto ... 99

The collections of rent during the year amounted to only Rs. 96,274 against Rs. 1,11,197 in the preceding year, and are 16 per cent. less than the current demand of the year. In 1880-81 also the collections were not up to the mark, and were less than those of 1879-80. The collections of cesses were also very unsatisfactory.

151. The debts due to the estate were Rs. 2,413, of which Rs. 98 were realised and Rs. 1,834 remitted, leaving a balance of Rs. 481, which is under realisation. Of the total debts (Rs. 1,307) due by the estate, Rs. 1,049 were paid, leaving an undisputed balance of Rs. 258.

The total receipts and disbursements are shown below :—

	Rs.
Cash balance of last year	7,694
Received during the year	1,02,251
Total ...	1,09,945
From which deduct expenditure	1,09,708
Cash balance ...	237

No investments in Government securities were made during the year. The cost of management was Rs. 19,768, or 16 per cent. on the current demand (Rs. 1,17,333) of rent and cesses due to the estate. Of Rs. 19,768, Rs. 3,140 are on account of salaries due to the establishment for previous years, Rs. 2,324 for the construction of the manager's bungalow, and Rs. 460 for the repairs of kutcherry buildings. Excluding these items the charges of management were Rs. 13,844, or 11 per cent. on the demand. The sums spent for the encouragement of education, on the establishment of dispensaries, on works of public utility, and for repairs to the ward's houses, were Rs. 421, Rs. 630, Rs. 1,042, and Rs. 5,512 respectively. The roads in the vicinity of Chooramon were repaired, and the canals were cleared.

152. The condition of the tenantry is good, and the relations between the landlord and tenants are described as "not unfriendly." A petition was received during the year, in which some of the tenants of the estate complained of oppression being practised by the manager's amlah, and the Collector was requested to make an enquiry into the matter; but when that officer went to the spot, the complainants failed to appear before him to substantiate their charges.

153. The important Manick Chuck case, referred to in paragraph 136 of the previous year's report, has at last been finally decided in favour of the ward.

DINAGEPEOR. Steps are being taken to get possession of mouzah jote Bhowanee Haree Chuck, which forms a portion of estate No. 518 of the Maldah collectorate, and which, it appears, was never taken possession of since its purchase by the late proprietor at a sale for arrears of revenue.

154. The ward is now in the 14th year of his age, and his mother is anxious to see him married in the course of this year. A sum of Rs. 10,000 has accordingly been sanctioned on account of the expenses of the ceremony. He is in the Benares collegiate school, and was promoted to the 5th class at the last annual examination.

155. *Haripore.*—At the request of the civil court, the Court of Wards under Act IX (B.C.) of 1879 took charge in June 1881, of the estate, which belongs to the minor Sowdamini Chaudhurani, aged 11 years, widow of Romoni Bullub Chaudhuri.

156. The property is partly situated in Purneah, but as the principal portion lies in Dinagepore, it is managed by the Collector of that district. The total demand of rent (Rs. 39,738) and cesses (Rs. 1,174) is Rs. 40,912, and the regular sanctioned charges* amount to Rs. 36,375, thus leaving an available surplus of Rs. 4,537 per annum. The general manager, Mr. French, has been temporarily appointed manager of this estate on an annual salary of Rs. 1,200, which, with Rs. 6,321 sanctioned on account of establishment, travelling allowance, and contingencies, is a total of Rs. 7,521, or 18 per cent. on the demand. The charges have been sanctioned up to the end of September 1882, by which date it is expected that the manager will have been able to remodel his establishment, and make more satisfactory arrangements for the management of the property, most of which is held khas.

	Rs.
* Revenue	21,492
Rent	369
Cesses	1,895
Management	7,521
Law	382
Maintenance	3,192
Education	120
Miscellaneous	975
Rates	429
Total ...	36,375

157. The arrears of rent and cesses due to the estate when it was taken in charge were Rs. 28,510, of which Rs. 13,603 were collected up to the 31st March 1882 and Rs. 341 remitted; the balance was thus Rs. 14,566, of which Rs. 1,319 are reported to be irrecoverable. The private debts due to the estate amount to Rs. 1,185, of which Rs. 144 have been recovered, leaving a balance of Rs. 1,041, of which Rs. 855 are doubtful of recovery. Of the debts (Rs. 7,286), due by the estate, Rs. 6,996 have been liquidated, and Rs. 207 reduced by compromise; the balance is therefore Rs. 83 only.

158. The ward is under the care of her mother, Srimati Bidhumoyi Dasi, who draws an allowance of Rs. 25 per mensem; she receives her education under a governess on Rs. 10 a month.

RAJSHAHYE. 159. *Tahirpore Junior Branch.*—The whole of the revenue (Rs. 32,033), rent (Rs. 3,166), and cesses (Rs. 3,331) due from the estate, except Rs. 885, Rs. 33, and Rs. 25 respectively, was paid.

160. The demand, collection, and balance of rent and cesses due to the estate are shewn as follows:—

	Rent and cesses.		
	Current.	Arrear.	Total.
	Rs.	Rs.	Rs.
Demand	72,413	42,910	1,15,323
Collection	57,834	15,048	72,882
Remission	49	2,956	3,005
Balance ...	14,530	24,906	39,436

The percentage of collection on the current demand is 100, which is fairly satisfactory.

161. It is reported that the ryots of the estate are not in easy circumstances, and have not been able to liquidate the debts incurred by them in the famine year 1873-74. Their cocoons were partly destroyed in March, and the outturn of paddy and mulberry was not so good as in the previous year. The relations between the landlord and tenants are satisfactory.

162. A proposal made by the late ward of the senior branch estate, to take a farming lease of the junior branch estate, is still under consideration.

163. The appeal preferred by Jagadishwari Debya in her suit against the wards for a two-anna share of the Tahirpore estate has been dismissed by the High Court. She has, however, applied for permission to appeal to the Privy Council, and if that is granted it will be some time before the matter is finally settled.

164. On the abolition of the Calcutta wards' institution the wards were removed to Rampore Beauleah, and admitted into the collegiate school, where they are now reading in the 4th class. The head-master reports that their attendance has been unsatisfactory and their progress indifferent.

165. *Puttea.*—The demands of revenue, rent, and cesses payable by the estate were Rs. 13,968, Rs. 2,408, and Rs. 2,358, of which Rs. 835, Rs. 1,119, and Rs. 98 respectively were left unliquidated. The total demand of rent and cesses due to the estate was Rs. 74,267, of which Rs. 36,635, or 90 per cent. on the current demand (Rs. 40,566) were collected, and Rs. 60 remitted, leaving a balance of Rs. 37,572, or only Rs. 2,994 less than the current demand, which is very unsatisfactory. Of the balance as much as Rs. 17,095 are reported to be bad and irrecoverable, and Rs. 8,774 doubtful and disputed. No explanation has been offered by the manager why applications for remission were not made during the year.

166. The debts due to the estate were Rs. 964, of which Rs. 338 were realised and Rs. 35 remitted, leaving a balance of Rs. 591, of which Rs. 285 are doubtful of recovery. Of the total debts due by the estate, amounting to Rs. 13,294, Rs. 2,596 were paid, leaving a balance of Rs. 10,698, of which Rs. 1,490 are disputed. The progress in clearing the estate from its liabilities is unsatisfactory.

167. The ward is in the 7th year class of the collegiate school, and is reported to have attended regularly, and made tolerable progress in his studies.

168. Baboo Jogesh Chunder Bagchee was in charge of the Govindpore, Puttea, Nowpara, and Mainam estates during the year under report. The Collector and the Commissioner are agreed that the bad results in the first two estates have not been satisfactorily explained by the manager. The Commissioner reports that he was at one time the only good manager in the district and gave satisfaction, but that he has during the year under report fallen off sadly, and that proposals will be made for a change in the management. The improved collections in the Nowpara estate are due to the fact that the property is let in farm under certain conditions.

169. *Chowgong.*—The whole of the Government revenue amounting to Rs. 7,608 was paid. Of the rent (Rs. 979) due to superior landlord and cesses (Rs. 2,873) due by the estate, Rs. 159 and Rs. 6 respectively, were left unpaid. The current (Rs. 45,783) and arrear (Rs. 56,208) demand of rent and cesses due to the estate was Rs. 1,01,991, of which Rs. 46,381 were recovered and Rs. 12,291 remitted, leaving Rs. 43,319 outstanding. The collections are fairly satisfactory, being more than the current demand of the year under report, and considerably in excess of those of the preceding year. Two-thirds of the amount shown as balances outstanding are said to be due on account of the chur lands of Islamabad, from which the estate was dispossessed by the zemindar of pergunnah Patiladaha. The boundary dispute between these two pergunnahs has, however, been amicably settled, and the adjustment is now under the Commissioner's consideration. On the matter being arranged it is said that there will be no difficulty in realising the balances.

170. The debts due to the estate were Rs. 3,121, of which Rs. 656 were recovered leaving a balance of Rs. 2,465, of which Rs. 1,132 are reported to be irrecoverable. Of the debts due by the estate, amounting to Rs. 9,654, Rs. 438 were paid, leaving a balance of Rs. 9,216, of which no less than Rs. 8,160 are disputed.

171. The ryots of pergunnah Chowgong are not considered to be so prosperous as those of Islamabad, but they are quiet and well-behaved. As regards the people of Islamabad, the Collector says :—

"They have very naturally opposed the measurement to the best of their ability. They are for the most part Mussulmans. They are perfectly well aware that a measurement by the zemindar means only increase of rent, and as it is not apparent that they have ever obtained any benefit from their landlord, who is not even of the same religion with them, it is not surprising that they are hostile."

RAJSHAHYE.

172. The measurement of the Islamabad pergunnah has been completed, notwithstanding the hostile feeling of the ryots, and a substantial increase in the rent roll of the estate is likely to be effected. The Commissioner is not without hopes that the ryots may assent to it, though they now wish to impose certain unacceptable conditions. As was expected, when the measurement was recommended, a large area of land has been found in the possession of the tenants in excess of that for which they pay rent.

173. The ward is in the 7th year class of the Collegiate school; his attendance is satisfactory and progress fair.

174. *Mainam.*—The ward, who is 19 years of age, is now learning zemindari business in the manager's office.

RUNGPORE.

175. *Pangah.*—The estate was brought under the Court of Wards under Regulation X of 1793 in April 1870 and released in July 1881, the period of Government management thus extending over 11 years.

176. The entire demand of revenue, rent, and cesses due for this period from the estate amounting to Rs. 1,89,037, Rs. 7,301, and Rs. 13,789 respectively, was liquidated. The rent roll, which was Rs. 37,336 at the date of assumption of charge, was Rs. 44,392 at the date of release of the property; the large increase of Rs. 7,056 per annum was secured with the consent of the ryots and without a single suit. The total demand of rent and cesses for the period the property was under the administration of the Court of Wards was Rs. 5,08,675, the collections were Rs. 4,62,066, or 98 per cent. on the demand, and the remissions amounted to Rs. 18,504; the balance was thus Rs. 28,105, of which Rs. 3,683 only were irrecoverable.

177. When the property was taken over by the Court of Wards, the debts due by it were Rs. 1,02,907, to which Rs. 29,371 were added during the Court's administration on account of loans, interest, &c., making a total of Rs. 1,32,278, of which Rs. 1,31,960 were paid, and Rs. 75 reduced by compromise, leaving a balance of Rs. 243, which was pending settlement of accounts. Of the debts (Rs. 5,029) due to the estate, Rs. 3,683 were realised, and the remainder (Rs. 1,346) was left to the proprietress to recover.

178. The total receipts amounted to Rs. 5,20,663, while the disbursements aggregated Rs. 5,11,993, leaving a cash balance of Rs. 8,670. Of the charges Rs. 68,328, or 13 per cent. of the receipts, were incurred on account of management; Rs. 32,406 for maintenance, social and religious ceremonies, &c., Rs. 33,121 for law suits; Rs. 8,785 for works of improvement and construction and repairs of houses; Rs. 8,139 for famine relief.

179. The ward is the sister of the Maharajah of Cooch Behar, and resided in Cooch Behar under the guardianship of her grandmother. She was for a time under the tuition of a European governess. The property was made over to her on the attainment of her majority, free from debt, and with an increased rent-roll; the results of the Court's management being thus very satisfactory.

180. *Burdhankotee.*—The whole of the Government revenue, amounting to Rs. 8,872, was paid. Of the demands of rent (Rs. 808) and cesses (Rs. 2,522) due by the estate, Rs. 643 and Rs. 19 respectively, were left unliquidated. The demand of rent and cesses for the year was Rs. 63,923 and the collections amounted to Rs. 42,558, being 128 per cent. on the current demand of Rs. 33,134. These realizations are satisfactory, and show that the obstacles thrown in the manager's way by the amlah of the late proprietor's time and by some of the ryots of the estate have been almost entirely overcome by steady perseverance. The manager should, however, have reported the irrecoverable balances (Rs. 6,762) for remission, and he should apparently have made better progress in the collection of the debts due to the estate.

181. The cash balance at the close of 1880-81 was shown as Rs. 9,533,* while the balance at the end of 1881-82 was Rs. 22,633. This is the second year's management, and the condition of the estate in a financial point of view is satisfactory. The annual rental was increased by Rs. 863, of which Rs. 552 were on account of the purchase of a patni tenure, and Rs. 311 by the reclamation of waste lands. The sum of Rs. 947 was spent on the repairs of the ward's houses, and two

* These are the correct figures.

small dwelling houses were constructed for the two eldest daughters of the late proprietor at a cost of Rs. 629. RUNGPORE.

182. The only improvement in the landed property effected during the year was in the clearance of jungle land at a cost of Rs. 500. There is plenty of waste land to be cleared as funds will allow of it. The manager reports the condition of certain parts of the estate to be bad. Of pergunnah Warigacha he thus states—

"Villages have been depopulated, and there is more land than the people can till; consequently every year the jungle is encroaching upon the land left fallow. This state of things is to be met with in almost every village in this pergunnah."

The plan adopted by the present Collector to clear the jungle is explained by the Commissioner as follows :—

"Sirdars from the Garrow Hills are obtained, and they are induced to recruit small bodies of Garrows to whom definite tracts are assigned. These people are allowed to cut bamboos, with which they build mat structures to live in at a good height above the ground, and they clear the jungles below and cultivate the land. The land is cultivated for three successive years, after which a fresh piece of jungle is taken up, and the old piece is then let out to other ryots."

183. The harvest of the year was fair, and the condition of the tenants generally good. The relations between the manager and the tenants are not yet satisfactory owing to the action of the old amlah, and a few leading ryots who had an understanding with them. The Commissioner reports :—

"One of the results was that the ryots refused to pay a particular part of their annual rent termed 'kabool beyshee,' which they had paid without demur during the time of the late proprietor, as the expression 'kabool beyshee' indicates an addition which the ryots agreed to pay, though they always paid it as a separate item from the former rent. The then Collector took proceedings under Act VII (B.C.) of 1880 for the realisation of the 'kabool beyshee,' but on an appeal being preferred to me against the orders of the Collector, it was contended that the additional amount, though paid regularly for years like and with the rent, could not be recovered under the certificate procedure, inasmuch as the addition had not been shown by the late proprietor in the road cess returns furnished by him under Act X (B.C.) of 1871. The contention seems to me valid, but before deciding I made a reference to the Legal Remembrancer in the matter, and he agreed with me in thinking that the certificate procedure could not be resorted to in such cases. I accordingly instructed the Collector to refrain from resorting to it, but as there could be no doubt that it was in fact a simple addition to the rent and not an illegal cess, to come to terms with the ryots till the next valuation for road and public works cess purposes, which he has managed to do in a few cases."

184. Under the Board's orders certain abwabs the demand from which was Rs. 655-8 a year, have been struck off the accounts of the estate, and the manager has been directed to make the ryots understand that they are not required to pay them to any one.

185. The ward, who is 7 years of age, has a private tutor on Rs. 10 a month. He has been removed for the benefit of his education to Rungpore, where a house has been purchased for his accommodation.

186. *Ishan Chandra Rai.*—The late Baboo Ishan Chandra Rai, at the time of his death, executed a will, by which he made over his property to Government for the maintenance of a charitable dispensary at his native village Maloochee, in the district of Dacca. Accordingly the estate has been held in trust by Government since 1870, and under Government order No. 735, dated 16th March 1881, it has been placed under the Board's control since the 1st April 1881. The gross rental of the property is Rs. 6,372, while the recurring charges amount to Rs. 4,502, thus leaving an available surplus of about Rs. 1,870 per annum, which is remitted by the Collector of Rungpore to the Magistrate of Dacca for the support of the dispensary.

187. On the release of the Pangah estate, Baboo Trailakhya Nath Lahiri, serishtadar of the Bankoora collectorate, was appointed manager of the three estates in Rungpore on a monthly salary of Rs. 250 gross, which is borne proportionately by the estates.

188. *Chaklajat.*—The entire demand of revenue (Rs. 1,16,712), rent (Rs. 1,632), and cesses (Rs. 40,634) due from the estate was satisfied. The JULPIGOREE.

JULPIGOREE.

demands, collections, and balances of rent and cesses and the debts due to the estate are exhibited in the following table:—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demand ...	2,99,430	36,467	1,82,562	79,804	4,81,992	1,16,271
Collection ...	1,85,967	1,925	1,30,126	43,485	3,16,093(a)	45,410(b)
Remissions ...	501	16	7,326	732	7,827	748
Balance ...	1,12,962	34,526	45,110	35,587	1,58,072(c)	70,113(c)

(a) Percentage of collections on current demand ... 105
(b) Ditto ditto ditto ... 124

	Rent.	Cesses.
	Rs.	Rs.
(c) Bad and irrecoverable	2,945	2,152
Doubtful and disputed...	863	194
Under process of realisation	1,54,264	67,767
Total ...	1,58,072	70,113

Debts due to the Estate.

	Rs.
Balance of last year	16,456
Accrued during the year	18,571
Total ...	35,027, of which
Realised during the year	16,818
Remitted ditto	8,126
Balance	10,083(a)
Total ...	35,027
(a) Bad and irrecoverable	2,806
Under realisation	7,277

189. The receipts and disbursements, investments, cash balance, and charges of management are shown below:—

Receipts and Disbursements.

	Rs.
Cash balance of last year	1,17,836
Received during the year	5,24,074
Total ...	6,41,910
From which, deduct expenditure	5,04,410
Cash balance ...	1,37,500

Investments.

Made during the year	54,937
Previous investments	81,205
Total ...	1,36,142, the market value of which on the 31st March 1882 was Rs. 1,41,579.

The charges of management were Rs. 1,04,180, or 31 per cent. on the current demand (Rs. 3,35,897) of rent and cesses together. Excluding Rs. 48,480 on account of survey and settlement and Rs. 5,920 for repairs to sudder and mofussil offices, the cost of management proper was Rs. 49,780, or 14 per cent. on the current demand.

190. The total collections of rent during the year amounted to Rs. 3,16,093 out of a total demand of Rs. 4,81,992 against Rs. 2,78,460 out of Rs. 4,58,200 in the preceding year. There was thus an increase of Rs. 23,792 in the demand and of Rs. 37,633 in the collections during the year under report, the percentage of collections on the current demand being 105. The increase in the demand is due to two main causes: (1) to a heavy balance outstanding at the close of 1880-81, and (2) to re-settlement at enhanced rents. The manager reports that the collections would have been much larger if the ryots of Patgram had not withheld their rents declining to pay an increase. No coercive measures were, however, resorted to, in the hope that they would soon accept the enhanced rents, and more than one-fourth of them did so before the close of the year. It is hoped that the manager will also succeed in settling the matter amicably with the rest of the recusant tenants. It will be observed that, although owing to the estate being under settlement the work of collection was retarded or made difficult, yet in no previous year were the collections so large and the balances outstanding at the close of the year so small. These remarks apply equally to the collections of cesses, though it may be added that the tenants of this estate have shown much reluctance to pay them. The collections amounted to 124 per cent. on the current demand; but the balances are still very heavy. Of the debts due to the estate, Rs. 16,818 were realised during the year, and Rs. 8,126, representing famine advances and certain nominal debts due from the late naib and mookhtear of Rungpore, were written off; the balance remaining to be collected at the close of the year under report was Rs. 10,083 against Rs. 16,456 at the close of the past year.

191. The cash balance at the close of 1881-82 was Rs. 1,37,500 in addition to Rs. 1,36,142 invested in Government securities. During the year under report the following sums were expended on works of public utility—(1) Rs. 3,517 on the construction of the Tangon embankment for the protection of a large tract of land from inundation; (2) Rs. 1,000 as a subscription towards the construction of the road from Boda to Domer railway station; (3) Rs. 1,307 on the deepening of a tank at Sonahar; (4) Rs. 996 on sinking a pucca well at Debeegunge; (5) Rs. 2,347 on the repairs of minor roads; in all Rs. 9,167. The sum of Rs. 5,928 was also contributed by the estate for the support of schools and Rs. 2,797 were paid for the maintenance of four dispensaries in the district.

192. As regards the condition of the tenantry, the manager states :—

"It is much better than that of their brethren in other parts of Bengal. The rents being low and the lands generally fertile the tenants on the Chaklajat estates enjoy, as a rule, much larger profits than the ryots in southern, eastern, and western districts, especially as the facilities of export afforded by the opening of the Northern Bengal State Railway have contributed to a general rise in the prices of agricultural produce in this part of the country."

193. The relations between the landlord and tenants are on the whole satisfactory, though a few tenants gave some trouble in the matter of enhancement of rent, which was in the majority of cases only demanded where the tenants were found to hold more lands than were paid for; only in a few special cases was any alteration made in the rates of rent.

194. No improvements in agriculture were made during the year, but it is reported that jute, tobacco, and sugarcane were grown on a more extensive scale than in previous years. The measurement of the estate commenced at the end of 1876 was nearly completed in the year under report, and what little remains to be done will be finished in the beginning of the next cold season. In the past year 16 talooks, comprising 340 tenures, with an area of 27,757 bighas, were measured and the jummabundi of 2,182 jotes made. Notices of enhancement were also served on 1,110 tenure-holders, and increased rents were secured to the amount of Rs. 5,563, or 19 per cent. on the old rent. A special Deputy Collector and surveyor supervised the measurement operations as in the preceding year.

195. There was no change of any kind in the managing agency. The management of the estate during the year was successful in all respects, and it reflects credit on the manager, Deputy Collector, Baboo Tarak Nath Mallick.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.													
Dacca ...	Eradut Ali Khan ...	Hamidan Nissa Khatoon ...	20	Act XL of 1858 ...	1875	422	159	217	798	3,115	91	3,206	2,408	583
		Syadan Nissa Khatoon ...	17											
		Sadatan Nissa Khatoon ...	12											
	Lalit Mohan Rai ...	Sharasi Mohan Rai	15	Ditto	1875	998	1	474	1,473	7,766	244	8,010	6,537	2,339
		Dharani Mohan Rai ...	12											
		Sabasana Debya	11											
Furreedpore.	Chandra Kumar Sandyal.	Chandra Kumar Sandyal ...	18	Ditto	1875	141	...	.....	141	559	.....	559	418	528
	Poorna Chandra Rai	Asvini Kumar Rai	15	Ditto	1878	375	8,039	412	8,826	11,561	2,042	13,603	4,777	4,534
		Kamini Kumar Rai ...	11											
		Jamini Kumar Rai	7											
		Ananta Kumar Rai ...	5											
	Rukini Kant Rai* ...	Chandra Kant Rai	15	Act IX (B.C.) of 1879	1882	.....	...	.....	.....	.....	.....	.....	.....	.....
		Uma Kant Rai	11											
		Tara Kant Rai	9											
Backergunge.	Jagat Narain Rai† ...	Jagat Narain Rai	66	Act XXXV of 1858...	1863	.....	...	.....	.....	.....	.....	.....	.....	.....
	Hari Charan Chakravarti.	Hari Charan Chakravarti ...	18	Act XL of 1858 ...	1868	1,349	1,475	649	3,473	4,356	490	4,846	1,373	21
	Prasanna Kumar Datta.‡	Prasanna Kumar Datta ...	40	Act XXXV of 1858...	1871	.....	...	.....	.....	.....	.....	.....	.....	.....
	Bepin Behari Das ...	Bepin Behari Das	11	Act XL of 1858 ...	1872	4	1,208	163	1,375	2,618	146	2,764	1,389	72
	Tarruk Kumar Chakravarti.	Tarruk Kumar Chakravarti	15	Ditto	1872	196	66	62	324	568	51	619	295	176
		Lalit Kumar Chakravarti ...	12											
	Hara Kumar Das ...	Hara Kumar Das	19	Ditto	1877	39	2,117	291	2,447	3,372	275	3,647	1,200	1,363
Mymensingh.	Hara Govind Lashkar	Hara Govind Lashkar ...	16	Act XL of 1858 ...	1870	39	258	114	411	2,409	75	2,484	2,073	671
	Jagat Kishore Acharjya.	Jagat Kishore Acharjya ...	18	Act IV (B.C.) of 1870	1876	45,793	439	17,692	63,924	1,80,528	11,433	1,91,961	1,28,037	13,410
	Annada Nath Chaudhuri.	Annada Nath Chaudhuri ...	11	Act XL of 1858 ...	1877	16	201	48	265	801	26	827	562	108
	Bhola Nath Dey Chakladar.§	Krishna Nath Dey Chakladar.	15	Act IV (B.C.) of 1870	1878	.....	...	.....	.....	.....	.....	.....	.....	.....
	N. P. Pogose† ...	M. N. Pogose	21	Act XL of 1858 ...	1878	.....	...	.....	.....	.....	.....	.....	.....	.....
		P. N. Pogose	14											
		Miss L. M. Pogose	12											
				Total		49,372	13,963	20,122	83,457	2,17,653	14,873	2,32,526	1,49,069	23,805
	Attached Estates.													
Furreedpore.	Krishna Ram Rai ...	58 proprietors	...	Regulation V of 1812	1831	326	...	124	450	1,742	55	1,797	1,347	2,936
	Katalipara‖	More than 500 proprietors ...	...	Ditto	1875	521	...	454	975	188	6	194	.....	8,960
Backergunge.	Kasinath Basu ...	9 proprietors	...	Ditto	1845	410	...	164	574	1,304	164	1,468	894	351
	Nabadurga Debya and others.	9 ditto	..	Ditto	1848	8,773	...	2,725	11,498	16,490	2,530	19,020	7,522	10,738
Mymensingh.	Bhil Kunki	Brijuram Chakladar and others.	...	Act IV of 1840 ...	1849	.....	...	.....	.....	52	.....	52	52	776
	Hurkishore Joardar	Gopi Kissen Joardar ...	11	Act X of 1877 ...	1878	.....	111	40	151	665	20	685	534	134
		Kali Kissen Joardar ...	8											
				Total		10,030	111	3,547	13,648	20,441	2,775	23,216	10,349	23,895
				Grand Total		59,402	14,074	23,629	97,105	2,38,094	17,648	2,55,742	1,59,418	47,700

* The return is blank as the estate was taken in charge only at the close of the year 1881-82.
† The returns of these two estates for the year 1881-82 have not been received from the local officers.
‡ The ward died on the 15th May 1881, from which date the estate ceased to be under management. The return for the portion of the year 1881-82 during which
§ The estate was released on the 1st May 1882, but the return for April 1882 is blank as no collections were made or expenditure incurred after the 31st March 1882.
‖ The estate was released on the 30th September 1881, but the final report of the Government management of the property has not been submitted by the local

TION IV.

DIVISION.

Current and Arrear demand of—		Collection of—			Percentage of collections, (column 20,) on current demand, (column 13.)	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting Remissions of—				Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shown in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
Rent due to the estate.	Cesses due to the estate.	Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.					Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.								
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,945	233	3,786	35	3,821	119·1	...	31	3,852	718	415	2,918	140	21	0·6	200	3,815	399	...	2,936	1875-76, paras. 149 to 151.
12,439	450	7,658	256	7,914	98·8	...	90	8,004	21	42	4,225	176	1,006	12·5	.....	7,810	1,527	...	.....	1875-76, ,, 152 ,, 156.
930	.....	611	...	611	109·4	...	20	631	...	...	318	...	...	...	.....	555	604	...	.....	1875-76, ,, 157 & 158.
29,654	6,201	14,479	2,620	17,099	125·7	2,829	718	20,645	12,092	218	8,824	2,270	1,343	9·8	9,754	11,321	2,762	...	29,090	1878-79, ,, 144 to 147.
.....	.....	.....	...	.....	...	...	.....	.....	...	...	...	...	...	...	.....	.....	.....	...	.....	
.....	.....	.....	...	.....	...	...	.....	.....	...	...	...	...	...	...	.....	.....	.....	...	.....	
8,055	1,071	2,317	...	2,317	47·8	...	179	2,496	4,034	1,232	5,738	1,071	199	4·1	.....	1,757	561	..	.....	1874-75, ,, 213 ,, 215.
.....	.....	.....	...	.....	...	...	.....	.....	...	...	...	...	...	...	.....	.....	.....	...	.....	1874-75, ,, 211 & 212.
11,901	464	3,078	189	3,267	118·1	...	745	4,012	6,039	268	8,808	261	191	6·9	.....	3,604	289	...	552	1875-76, ,, 175 & 176.
1,816	220	537	70	607	98·0	...	133	740	1,397	139	1,164	145	43	6·9	.....	429	444	...	279	1875-76, ,, 177 to 179.
6,852	664	2,799	248	3,047	83·5	...	563	3,610	2,154	296	4,002	411	227	6·2	.....	3,233	1,513	...	381	1877-78, ,, 287 ,, 294.
2,904	75	246	61	2,307	92·8	...	22	2,329	420	81	618	14	179	7·2	120	2,049	652	...	.....	1874-75, para. 228.
2,46,394	22,539	1,74,[illegible]	9,195	1,83,315	95·4	...	14,926	1,98,241	2,972	45	61,451	12,534	8,650	4·5	55,458	1,18,288	29,255	...	3,76,440	1875-76, paras. 191 to 194.
1,032	43	736	29	765	92·5	...	30	795	766	188	293	14	205	24·7	.....	450	248	...	236	1877-78, ,, 307 ,, 310.
.....	.....	.....	...	.....	...	...	.....	.....	...	...	...	...	...	...	.....	.....	.....	...	.....	1878-79, ,, 158 ,, 161.
.....	.....	.....	...	.....	...	...	.....	.....	...	...	...	...	...	...	.....	.....	.....	...	.....	1878-79, ,, 162 ,, 165.
3,28,922	31,960	2,12,367	12,703	2,25,070	96·7	2,829	17,457	2,45,356	30,613	2,924	98,359	17,036	12,064	5·1	65,532	1,53,311	38,254	...	4,09,914	
2,167	555	1,939	480	2,419	134·6	...	.....	2,419	...	...	228	75	327	18·1	.....	2,759	2,269	...	.....	1874-75, para. 206.
188	6	188	6	194	100·0	...	.....	194	...	...	...	...	2,822	...	4,800	1,089	443	...	.....	
1,661	164	516	1	517	35·2	...	1	518	382	123	1,144	163	49	3·3	.....	343	477	...	.....	1874-75, ,, 220.
22,657	3,618	17,835	2,392	20,227	106·3	...	372	20,599	...	673	4,823	1,227	2,821	14·8	.....	14,911	13,605	...	.....	1877-78, paras. 331 to 333.
52	.....	52	...	52	100·0	...	13	65	...	...	...	...	3	5·7	.....	16	822	...	.....	1874-75, para. 229.
1,236	47	561	10	571	83·3	...	809	1,380	325	120	675	37	39	5·6	1,218	174	83	...	1,592	1878-79, ,, 166.
27,961	4,390	21,091	2,889	23,980	103·2	...	1,195	25,175	707	916	6,870	1,502	6,061	26·1	6,018	19,292	17,699	...	1,592	
3,56,883	36,350	2,33,458	15,592	2,49,050	97·3	2,829	18,652	2,70,531	31,320	3,840	1,05,229	18,538	18,125	7·0	71,550	1,72,603	55,953	...	4,11,506	

the estate was under management is blank. The final report of the Government management of the property has not been received from the local officers.

fficers.

SECTION IV.

DACCA DIVISION.

196. The difficulties of zemindari management are greater in Eastern Bengal than elsewhere, but even after all allowance is made for them, it must be admitted that the administration of wards' estates in the Dacca division is not satisfactory. The general manager in Backergunge has again been changed, the Mahomedan manager who was appointed to succeed Mr. Owen having proved unequal to the task. It is yet too early to judge of his successor. The circumstances of Nokori Lall Chuckerbutty's estate released during the year, of which an account is given below, will illustrate the exceptional difficulties of management in this district. The only estate in this division of first-rate importance is that of Jagat Kishore Acharjya in Mymensingh. This is still heavily involved in debt, although in the course of the year more than half a lakh of encumbrances have been paid off. The local officers are also hampered by ceaseless litigation affecting the whole right and title of the ward to the estate. In the Dacca and Furreedpore districts the collections are satisfactory.

DACCA.

197. *Lolit Mohan Roy.*—This estate and that of Eradut Ali Khan are under the charge of Baboo Kashi Chunder Roy Chaudhuri. The Collector is dissatisfied with what he has seen of his work, and has been asked specially to report on his management.

198. The total demand of rent and cesses due to the estate, including arrears, amounted to Rs. 12,889, of which Rs. 7,914, or 98 per cent. on the current demand (Rs. 8,010), were collected, and Rs. 574 remitted, leaving a balance of Rs. 4,401, of which Rs. 1,242 are doubtful of recovery, and the remainder is in process of recovery. The entire demand of Government revenue (Rs. 1,006) and cesses (Rs. 502) due by the estate, except Rs. 14 and Rs. 42 respectively, was satisfied.

199. There is a dispute between the wards and their uncles regarding the title to one-sixth of the whole estate; the special appeal preferred by the uncles against the order of the lower appellate court has not been decided.

FURREEDPORE.

200. *Poorna Chunder Roy.*—The late manager, Baboo Kali Kumar Roy, failed to give satisfaction, and resigned his post. He was replaced by Baboo Govind Chunder Mookerjee, who receives a monthly salary of Rs. 50 from this estate and of Rs. 20 from the estate of Krishna Ram Roy, which is also under his charge.

201. The current (Rs. 13,603) and arrear (Rs. 22,252) demand of rent and cesses due to the estate amounted to Rs. 35,855, of which Rs. 17,099, or 125 per cent. on the current demand, were collected, and Rs. 7,662 remitted, leaving a balance of Rs. 11,094, which is reported to be good and in process of recovery. The result is satisfactory. The demands of revenue, rent, and cesses due from the estate were Rs. 857, Rs. 20,867, and Rs. 474, of which Rs. 668, Rs. 8,964, and Rs. 256 were paid, leaving Rs. 189, Rs. 11,903, and Rs. 218, respectively, unpaid. The balances of Government revenue and cesses and a portion of the rent due to superior landlords should have been paid from the cash balance of Rs. 2,762.

202. A debt of Rs. 12,619 was cleared off during the year, of which Rs. 9,754 were actually paid to the creditors, partly from the funds to the credit of the estate, and partly from the sale-proceeds of a patni tenure. The remaining Rs. 2,865 were remitted by the creditors. The balance of debt amounts to Rs. 29,090, which will be liquidated from further sales of property, after setting aside a certain sum from the assets of the estate for the ordinary expenses of education of the minors, maintenance of the family, charges of collection, &c.

203. The tenantry of the estate are reported to be prosperous and independent. The late proprietor was killed by them in consequence of agrarian disputes. They are mostly Ferazis, and lately formed a combination to withhold

payment of rents. It is creditable to the present manager that this has now been broken through, and that the relations between the Court of Wards and the tenants were satisfactory at the close of the year. FURREEDPORE.

204. The two elder wards, Asvini and Kamini Kumar Roy, are being educated at the Furreedpore zillah school. The third ward, Jamini Kumar Roy, attends the Busirhaut school. Kamini and Jamini are reported to be doing well at their respective schools.

205. *Nokori Lall Chuckerbutty.*—The estate, which originally consisted of a 5-anna share in a joint property, was taken in charge under section 12, Act XL of 1858 by the orders of the civil court, dated 31st August 1872. In 1875-76 the two-anna share, in which the grandmother of the minor had a life-interest, was released by the Board's orders. The remaining three-anna share of the minor was released on the minor's attaining his majority on the 24th August 1880. The period of Government management thus extended over eight years. The total demand of Government revenue, including Rs. 1,408, the arrear due at the date of assumption of charge, was Rs. 53,048, of which Rs. 9,036 were left unpaid at the date of release. Of the total demand (Rs. 37,104) of rent due to superior landlords, Rs. 5,376 were left unadjusted when the property was released. BACKERGUNGE.

206. The rental of the estate, which was Rs. 22,197 when it was taken in charge, was only Rs. 12,268 when it was released, the decrease being chiefly due to the release of the two-anna share of the grandmother of the minor in 1875-76. The total demand of rent for the whole period of Government management was Rs. 1,38,731, including Rs. 8,668 due before assumption of charge of the property. The collections amounted to Rs. 1,10,650, or 79 per cent. of the demand, and the remissions were Rs. 9,951. The balance at the date of release was therefore Rs. 18,130.

207. The total amount of debt, interest, &c., due to the estate was Rs. 5,719, of which Rs. 4,415 were recovered, and Rs. 81 written off, leaving a balance of Rs. 1,223. Of the debts (Rs. 13,205) due by the estate, Rs. 8,984 were paid, and Rs. 261 reduced by compromise, leaving Rs. 3,960 unpaid.

208. The total receipts from all sources were Rs. 1,29,527, and the expenditure Rs. 1,29,506. The management charges were Rs. 9,562, or 7 per cent. of the receipts.

209. The management of this estate was therefore by no means satisfactory. The difficulties of administration were, however, exceptional, owing partly to the character of the fractional share of the property which was under management, and partly to the fact that the property consisted mostly of shikmi tenures, 277 in number, of small size, scattered all over the district, and in which the interests of the minor were opposed by powerful and unscrupulous co-sharers. The minor himself and his mother, acted on by evil advisers, created additional difficulties, the one by purchasing and creating benami shikmi tenures with the view of defrauding the other shareholders, the other by visiting the estate to demand nuzzurs from the ryots. In 1876 a remedy for this state of things was sought for by giving the ward's share in farm to his uncle, Kamini Mohan, who, as a brother of Brindabun, the 11-anna shareholder, was thought to be the only person capable of collecting with any chance of success. Almost immediately, however, after the commencement of the lease the estate sustained some damage from the storm wave, and the farmer indemnified himself against all loss, actual or possible, by withholding his collections. A suit instituted against him in April 1879 was decreed in May 1880 for Rs. 10,700, and the decree has been made over to the proprietor, who agreed in writing to pay up by the end of 1288 all arrears of revenue up to 1287. The agreement has not been kept, and although this may be in part due to his unwillingness to enforce the decree against his relation, coercive measures can no longer be deferred. Of the total arrear of land revenue amounting to Rs. 9,036, Rs. 3,000 for 1286 were realized under certificate procedure shortly after the release, and Rs. 2,963 have been volunterily paid by the ward.

210. *Hari Charan Chuckerbutty.*—The administration of this estate has also been very unsatisfactory. Out of a demand of rent and cesses amounting to Rs. 9,026, only Rs. 2,317, or 47 per cent. on the current demand (Rs. 4,846) was realized. In consequence of these bad collections, only a small portion of the Government reveuue and rent due to superior landlords was paid within

BACKERGUNGE. the year. The Board have called for a special report from the Collector regarding the unsuccessful management of this estate.

211. *Nabadurga Debya.*—This is the largest of all the estates now in the district, and the best managed. The rental has increased from Rs. 11,948 at the time the estate was first taken in charge in 1848 to Rs. 16,490 on the 31st March 1882. The collections of rent and cesses during the year under report amounted to Rs. 20,227, or 106 per cent. on the current demand (Rs. 19,020); the balance was Rs. 6,050, the whole of which is recoverable. The ryots are said to be well off, and rents are easily collected earlier than in any other estate in the district. There is no arrear of revenue due to Government, nor any debts. On the contrary, there is a cash balance of Rs. 13,605 to the credit of the estate.

MYMENSINGH. 212. *Syama Sundari Chaudhurani.*—The estate was taken in charge under Regulation X of 1793 on the 24th July 1868, and released on the 1st April 1881. As the final report of the Government management of this property was not received in time for incorporation in the report for 1880-81, an account of its management is given in this report.

213. The whole of the revenue amounting to Rs. 55,977 was paid during the Government management. Of the rent (Rs. 7,350) and cesses (Rs. 15,840) due from the estate, Rs. 51 and Rs. 7, respectively, were left unpaid at the date of release. The annual rental, which was Rs. 30,907 when the property was taken in charge, stood at Rs. 30,895 when it was released. The total demand of rent and cesses was Rs. 4,11,511, of which Rs. 3,87,413, or 94 per cent. on the demand, were collected, and Rs. 12,168 remitted, leaving a recoverable balance of Rs. 11,930.

214. The whole of the debts (Rs. 31,803) due by the estate was liquidated. Of the debts (Rs. 52,471) due to the estate, Rs. 47,589 were recovered, and Rs. 3,840 written off, leaving a balance of Rs. 1,042.

215. The total receipts were Rs. 4,60,102, while the disbursements amounted to Rs. 3,01,037, leaving a balance of Rs. 1,59,065, of which Rs. 1,22,182* were in Government securities, and Rs. 36,883 in cash, which were made over to the proprietress. The charges of management were Rs. 52,594; those for the maintenance of the proprietress, including social and religious ceremonies, were Rs. 59,618; law expenses amounted to Rs. 41,102; the expenditure under the head "miscellaneous" aggregated Rs. 36,989, of which Rs. 21,881 were spent on repairs of houses and other works of improvement.

* The market value of these securities on the 31st March 1881 was Rs. 1,29,948.

216. The proprietress reads and writes Bengali fairly, and understands accounts.

217. *Jagat Kishore Acharjya.*—The whole of the Government revenue (Rs. 45,843) and cesses (Rs. 17,738) was paid during the year. Of the rent (Rs. 7,651) and cesses (Rs. 242) due to superior landlords, Rs. 2,972 and Rs. 45, respectively, were left unliquidated.

218. The total rent demand of the estate, including arrears, amounted to Rs. 2,46,394, of which Rs. 1,74,120, or 96 per cent. on the current demand (Rs. 1,80,528), were collected, and Rs. 10,823 remitted, leaving a balance of Rs. 61,451 at the close of the year. Of this balance, Rs. 4,535 are bad and irrecoverable, Rs. 3,879 doubtful and disputed, Rs. 568 doubtful, not disputed, Rs. 33,575 good and in process of recovery, and Rs. 18,894 were not realizable before the close of the year. The total current (Rs. 11,433) and arrear (Rs. 11,106) demand of cesses due to the estate was Rs. 22,539; the collections amounted to Rs. 9,195, or 80 per cent. on the current demand; the remissions were Rs. 810; the balance was therefore Rs. 12,534, of which Rs. 324 are either irrecoverable or doubtful of recovery, and the remainder is reported to be good and in process of recovery. These results are not satisfactory.

219. The debts due by the estate at the close of 1880-81 were Rs. 4,04,855, and Rs. 27,043 accrued during 1881-82 on account of interest, making a total of Rs. 4,31,898, of which Rs. 55,458 were liquidated, leaving a balance of Rs. 3,76,440. The debts due to the estate at the end of the previous year were Rs. 12,012, and Rs. 6,030 were added during the year under report; the total debts were thus Rs. 18,042, of which Rs. 1,369 were realized, and Rs. 1,249 written off, leaving a balance of Rs. 15,424, of which Rs. 871 are irrecoverable.

220. The total receipts of the year, including the cash balance (Rs. 13,410) of the previous year, were Rs. 2,11,652, and the expenditure Rs. 1,82,397, thus leaving a cash balance of Rs. 29,255 at the close of the year under report. The cost of management was Rs. 8,650, or 4 per cent. on the current demand (Rs. 1,91,961) of rent and cesses due to the estate.

221. It has not as yet been possible to undertake any work of improvement during the Court of Wards' management, as the estate is heavily encumbered with debts, and the whole property has been subject to ceaseless litigation.

222. As regards litigation, the Commissioner reports :—

"The case instituted against the estate by Pudma Kumari Debya and Sridhar Acharjya for declaration of their right has been finally decided by the Privy Council. The Lords of the Privy Council held that Gagan Chunder Chaudhuri, the maternal uncle of Bhobani Kishore Acharjya, was the preferential heir to the estate, and that the adoption of Ram Kishore Acharjya, father of the minor Jagat Kishore Acharjya, by Chandrabali Debya, mother of Bhobani Kishore Acharjya, was null and void. They declined, however, to enter into the question of the validity or otherwise of the deeds executed by Chandrabali and Gagan in favour of Ram Kishore. This decision considerably weakened the position of the minor, and under legal advice it was considered desirable, in order to prevent further litigation, to buy out Gagan's interest in the estate, whatever that might be. Negotiations were accordingly opened with him, and in order to avoid delay, the mother of the minor purchased the right and title of Gagan Chunder Chaudhuri in the estate for a consideration of Rs. 25,000 in cash, and certain landed property yielding an annual income of Rs. 14,000. The minor's mother has offered to make over to the minor on certain conditions the rights, &c., thus purchased by her. The matter is now pending.

"The Court of Wards has done its best to free this estate from litigation and debt, but the general circumstances attending the estate are not propitious. The case of Debendra Kishore Acharjya against the minor for the whole estate which was noticed last year, had hardly been compromised and settled, when another suit has been instituted for the whole property by one Jogendra Kishore Roy, a zemindar of Mymensingh, who claims to be the reversionary heir of Gagan Chunder Chaudhuri. This suit alleges Gagan Chunder Chaudhuri to be of unsound mind, and incapable of alienating the property to others, and petitions the Court that his (Gagan's) conveyance of the property to the minor's mother may be set aside, and the minor dispossessed of the property."

223. The ward, who lives under the control and guardianship of his father-in-law, Baboo Mohini Mohan Roy, a pleader of the High Court, attends the Hindu school in Calcutta; he is in the entrance class.

224. The Sub-Deputy Collector, Baboo Guru Charan Chuckerbutty, is the general manager of all the estates in the district. He visited during the cold weather six tahsil kutcherries. He has been instructed to make more extended and thorough tours over the estates, and to exercise a closer supervision over the collections.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current Demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	Rajkrishna Banerjee.	Raj Luksmi Debya Shib Gopal Banerjee.	Not known. 15	Regulation X of 1793.	1837	48,840	.....	7,450	56,290	58,373	7,304	65,677	9,387	6,209	76,628	9,342
Chittagong	Fuzl Ahmed ...	Fuzl Ahmed .. Buzl Ahmed ...	19 16	Ditto ...	1863	4,746	76	792	5,614	7,216	673	7,889	2,275	252	19,285	1,335
Chittagong	Amirunnissa ...	Amirunnissa ...	21	Act XL of 1858...	1870	104	89	32	225	408	18	426	201	96	1,216	25
Chittagong	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri.	40	Act XXXV of 1858.	1873	3,819	884	867	5,570	8,062	738	8,800	3,230	536	11,884	948
Chittagong	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	34	Act IV (B.C.) of 1870.	1873	14,467	390	2,936	17,793	27,191	2,423	29,614	11,821	1,519	50,604	3,501
Chittagong	Magun Das Rai...	Magun Das Rai ...	75	Ditto ...	1877	18,355	332	3,149	21,836	35,678	2,877	38,555	16,719	1,930	46,315	3,984
Chittagong	Romesh Chandra Chaudhuri ...	Romesh Chandra Chaudhuri.	18	Act XL of 1858...	1878	1,189	481	359	2,029	3,406	241	3,647	1,618	300	7,374	426
Chittagong	Asad Ali Khan...	Asad Ali Khan ...	38	Act IX (B.C.) of 1879.	1881	9,830	481	2,007	12,318	19,148	2,568	21,716	9,398	...	31,322	4,013
Noakholly	Miss M. D. I. Courjon.	Miss M. D. I. Courjon.	11	Act IV (B.C.) of 1870.	1874	35,277	91	6,216	41,584	60,162	5,760	65,922	24,338	169	81,617	7,837
Noakholly	Ananga Mohun Mozumdar.	Ananga Mohun Mozumdar.	17	Act XL of 1858...	1878	171	2,821	224	3,216	5,345	240	5,585	2,369	2,610	7,950	386
Noakholly	Gunga Charan Mozumdar.	Soshi Mukhi ...	11	Act IV (B.C.) of 1870.	1879	276	2,759	527	3,562	6,811	516	7,327	3,765	335	15,377	1,233
Tipperah ...	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	47	Act XXXV of 1858.	1867	19,200	7,285	4,040	30,525	73,688	3,177	76,865	46,340	31,874	1,69,271	6,875
				Total ...	...	1,56,274	15,689	28,599	2,00,562	3,05,488	26,535	3,32,023	1,31,461	45,830	5,18,843	39,905
	Trust Estate.															
Noakholly...	Panameah ...	Donor, Panameah	.....	Government order No. 735, dated 16th March 1881.	1881	.....	336	35	371	576	55	631	260	680	1,384	120
				Grand Total...	...	1,56,274	16,025	28,634	2,00,933	3,06,064	26,590	3,32,654	1,31,721	46,510	5,20,227	40,025

TION V.

DIVISION.

Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting remissions of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shewn in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
63,480	7,880	71,360	108·6	.....	4,080	75,440	.....	...	13,148	1,464	3,027	4·6	.....	66,433	12,189	27,991	.....	1874-75, paras. 229 & 230
9,336	722	10,058	127·4	.....	1,184	11,242	2,393	2,383	8,014	608	739	9·3	130	10,455	170	.....	109	1874-75 ,, 231 ,, 232
528	21	549	128·8	.....	83	632	6	5	672	4	49	11·5	.....	600	79	.....	.....	1874-75, para. 241
8,755	815	9,570	108·7	.....	445	10,015	5	1	1,718	133	688	7·8	501	7,164	2,198	.....	.....	1874-75, paras. 238 & 239
30,145	2,571	32,716	110·4	.....	2,422	35,138	395	67	16,055	892	3,113	10·5	1,360	29,789	2,395	4,531	143	1874-75 ,, 233 to 237
37,001	2,859	39,860	103·3	.....	947	40,807	813	650	8,591	955	3,066	7·9	11,158	26,650	1,863	.....	43,951	1877-78 ,, 357 ,, 364
3,782	249	4,031	110·5	.....	460	4,491	498	213	3,496	172	436	11·9	502	3,530	323	.....	5,830	1878-79 ,, 178 ,, 183
13,451	1,771	15,222	70·0	13	18	15,253	544	33	17,875	2,247	65	0·2	86	14,349	753	.....	13,535	
67,161	6,407	73,568	111·5	.....	17,447	91,015	.....	...	13,065	1,322	8,878	13·4	16,037	64,152	2,117	.....	19,000	1874-75 ,, 243 ,, 250
4,890	199	5,089	91·1	.....	1,362	6,451	393	60	3,050	187	317	5·6	.....	8,171	573	11,270	834	1877-78 ,, 365 ,, 377
7,764	574	8,338	113·7	15,000	872	24,210	1,582	225	6,468	608	711	9·7	16,878	6,892	64	.....	14,200	1879-80 ,, 187 & 188
77,729	3,669	81,398	105·8	.....	10,183	91,581	9	46	79,693	2,909	12,264	15·9	.....	82,113	29,078	1,43,744	.....	1874-75 ,, 257 to 268
3,24,022	27,737	3,51,759	105·9	15,013	39,503	4,06,275	6,638	3,683	1,71,845	11,501	33,353	10·0	46,652	3,20,298	51,802	1,87,536	97,602	
1,069	100	1,169	185·2	.....	133	1,302	147	14	308	19	314	49·9	857	582	229	1,190	.....	
3,25,091	27,837	3,52,928	106·0	15,013	39,636	4,07,577	6,785	3,687	1,72,153	11,520	33,667	10·1	47,509	3,20,880	52,031	1,88,726	97,602	

SECTION V.

CHITTAGONG DIVISION.

225. The administration of the wards' estates in this division continues to be satisfactory. In all three districts the collections exceed the current demand. The leading features of the Court's management indicated in last year's report have been maintained and do not again call for special notice.

CHITTAGONG.

226. *Rajkrishna Banerjee.*—The entire demand of revenue (Rs. 48,640) and cesses (Rs. 7,450) due from the estate was paid during the year. The total demand of rent and cesses due to the estate was Rs. 85,970, of which Rs. 71,360,* or 108 per cent. on the current demand (Rs. 65,677), were collected, leaving a balance of Rs. 14,612, of which Rs. 10,399 were not realizable within the year, the remainder being good and in process of recovery. Of the debts due to the estate, amounting to Rs. 3,681, Rs. 2,892 were recovered, leaving a balance of Rs. 789, which is reported to be recoverable.

* Includes excess collections of Rs. 2.

227. The total investments in Government securities amount to Rs. 27,991, of which Rs. 4,084 represent the value of the securities purchased during the year. The cash balance at the close of the year was Rs. 12,189. The Commissioner has been requested to consider whether a portion of this surplus should not be expended in the improvement of the estate.

228. *Noyan Tara Chaudhurani.*—The demand of revenue for the year was Rs. 14,737, of which Rs. 14,655 were paid, and Rs. 63 remitted, leaving a balance of Rs. 19, which has been written off the accounts of the estate since the close of the year. Of the demand of rent (Rs. 1,018) and cesses (Rs. 3,044) due from the estate, Rs. 376 and Rs. 67 were left unpaid at the close of the year. The rental of the estate was increased by Rs. 510, principally by the settlement of share No. 2 of noabad talook, Chota Chanua. The current (Rs. 29,614) and arrear (Rs. 24,491) demand of rent and cesses amounted to Rs. 54,105, of which Rs. 32,716, or 110 per cent. on the current demand, were collected, and Rs. 4,442 remitted, leaving a balance of Rs. 16,947, of which Rs. 3,429 are reported to be irrecoverable, and will be written off.

229. During the year Rs. 213 were spent on repairs to houses and Rs. 3,145 on repairs to the embankments* of the mouzahs Chanua and Baroghona. The cash balance at the close of the year was Rs. 2,395, in addition to Rs. 4,531 in Government securities. The Commissioner has been requested to consider whether a portion of this surplus should not be expended on other works of improvement.

* Government order No. 1590—653LR, dated 30th June 1881.

230. *Magun Das Rai.*—The demands of revenue, rent, and cesses due from the estate were Rs. 18,365, Rs. 676, and Rs. 3,908, of which Rs. 766, Rs. 47, and Rs. 650, respectively, were left unadjusted at the close of the year. The total current (Rs. 38,555) and arrear (Rs. 11,744) demand of rent and cesses due to the estate was Rs. 50,299, of which Rs. 39,860, or 103 per cent. on the current demand were collected, and Rs. 893 remitted, leaving a recoverable balance of Rs. 9,546, or Rs. 2,198 less than the balance at the commencement of the year. The rental of the property was increased during the year by Rs. 997 on account of the settlement of certain noabad talooks and the renewal of the leases of some tenures at an enhanced rate.

231. The debts due by the estate at the close of last year were Rs. 52,880, and Rs. 2,229 were incurred on account of interest during the year under report, making a total of Rs. 55,109, of which Rs. 11,158 were paid, leaving a balance of Rs. 43,951. The sum of Rs. 935 were recovered on account of debts due to the estate; the balance, Rs. 2,273, is under recovery.

232. *Asad Ali Khan.*—Asad Ali Khan having been declared by the civil court incapable from physical defects other than unsoundness of mind of managing his own affairs, the Court of Wards assumed charge of his property in June 1881 under Act IX (B.C.) of 1879.

233. The estate, which is scattered over several thanahs in the district of Chittagong, consists of 166 permanently settled estates held alone and in shares with others, 168 tenures under Government khas mehals, 30 under-tenures held from zemindars, and seven plots of rent-free land, with a rent-roll of Rs. 28,080 as far as it has been ascertained. It is managed khas, and is divided into three circles of collection, viz., Deang, Kumeria, and Ramu, which are under Baboo Koilash Chandra Das, general manager of wards' estates in the district. The total charges of management amount to Rs. 2,684 per annum, or 9 per cent. on the rental. The net profits of the property, after deduction of all charges amounting to Rs. 25,801, are Rs. 2,279 per annum. CHITTAGONG.

234. The debts due to the estate amount to Rs. 5,692; those due by it are Rs. 13,621 as far as it has been ascertained. Of the latter sum Rs. 9,700 are covered by bonds, Rs. 2,236 are due to shopkeepers and as wages to servants, and Rs. 1,685 represent interest, &c. The Collector's scheme for the liquidation of the debts has not yet been received.

235. The ward ordinarily resides in his family residence at Barautan in Anwarah, but he has also a town house in Chittagong. He has no guardian, as he is capable of taking care of himself, and has a wife and other relatives to look after him. His son, who is 11 years old, will be removed to Chittagong and placed in the collegiate school.

236. The Sub-Deputy Collector, Baboo Koilash Chandra Das, who is the general manager of the estates in this district, has maintained the reputation which he has already acquired for zeal and ability. His salary was raised during the year from Rs. 2,380 to Rs. 4,000, subject to the deduction of 12 per cent. on account of his pensionary allowance.

237. As regards the condition of the tenantry and the relations between landlords and tenants in the estates in this district, the Commissioner writes as follows:—

"The condition of the tenantry has been generally good throughout the district, except in Chanua and some parts of the Sudder sub-division, where cholera and small-pox prevailed. There was also a plague among the cattle in some parts of the wards' estates during the year. The tenants reaped a good harvest, but complain that the general reduction of the prices of food-grains does not allow them any profit after paying rent of land and necessary expenses. The tenants are almost without exception holders of talooks, and are generally better off than the ordinary tenants in other districts of Lower Bengal: every one has his stock of rice and his own land to cultivate or sublet. The tenants on the wards' estates are generally satisfied with the treatment they receive at the hands of the manager, and have full confidence in our management, but they do not give up their habit of wilfully withholding payment of their rents, and thereby compelling us to take coercive measures. The landlords in Chittagong have the greatest disinclination to bringing suits for arrears of rent. The patni sale law is very largely used, and it is, I believe, very rarely indeed that distraint of crops on account of arrears is made use of. No landlord probably would think of trying to oust his tenants in order to prevent their acquiring a right of occupancy. In wards' estates generally one of the principal objects in making arrangements for rent is to keep the tenants and prevent their going over to other landlords. As a rule every tenant holds land under several landlords, and do not seem to value occupancy rights, not caring to bind themselves down to one holding, and liking to be quite free to divide their holdings; ejectment is not common in any part of the district. The Collector reports that the tenants of the estate of Fuzl Ahmed and Romesh Chandra Chaudhuri in Deang, are very independent, and it is found difficult to deal with them when they combine to refuse payment."

238. *Courjon.*—The demands of revenue (Rs. 35,277), rent (Rs. 226), and cesses (Rs. 6,223) due from the estate were fully paid during the year. The aggregate demand of rent and cesses due to the estate was Rs. 89,454, of which Rs. 73,568, or 111 per cent. on the current demand (Rs. 65,922), were collected and Rs. 1,500 remitted, leaving a balance of Rs. 14,387, of which only Rs. 709 are irrecoverable or doubtful of recovery. NOAKHOLLY

239. The debts due to the estate at the close of 1880-81 were Rs. 2,973, to which Rs. 11,784 were added during 1881-82 on account of Port Canning debentures and Rs. 3,779 on account of costs decreed in suits, making a total of Rs. 18,536, of which Rs. 16,087 were recovered and Rs. 681 written off, leaving a balance of Rs. 1,768, of which Rs. 1,622 are reported to be recoverable. The whole of the undisputed debts due by the estate, amounting to Rs. 16,037, including interest which accrued during the year under report, was liquidated. As regards the disputed claim of Rs. 19,000, the Commissioner

NOAKHOLLY. has been requested to report whether the dispute cannot be settled and the accounts cleared of this balance.

240. The sum of Rs. 6,311 was spent during the year in repairs, principally to the house No. 29, Theatre Road, Calcutta, belonging to the estate. The cash balance at the close of the year was Rs. 2,117.

241. The good services rendered by Deputy Collector, Baboo Kali Sunkur Sen, who is manager of this estate, have been specially acknowledged by the Commissioner.

242. *Panameah.*—The estate, which was brought under the Board's control from the 1st April 1881 under Government order No. 735, dated 16th March 1881, was conveyed to the Collector by the late Panameah for the maintenance of a school at chur Matna for the encouragement of the study of the Arabic, Persian, and Bengali languages. It consists of a tenure with a gross demand of Rs. 631, which, with interest amounting to Rs. 49 on Government securities of the value of Rs. 1,100, makes a total of Rs. 680. The recurring charges amount to Rs. 500. The annual available surplus is therefore Rs. 180. With this sum and the Government grant-in-aid of Rs. 60 the school is supported.

TIPPERAH. 243. *Basharat Ali Chaudhuri.*—The Government revenue, amounting to Rs. 19,200, was fully paid. Of the demand of rent (Rs. 7,304) due to superior landlords and cesses (Rs. 4,113) due by the estate, Rs. 9 and Rs. 46 respectively were left unliquidated. The rental of the property was reduced by Rs. 2,760 during the year. The total demand of rent and cesses due to the estate was Rs. 1,76,146; the collections were Rs. 81,398, or 105 per cent. on the current demand (Rs. 76,865), against 96 per cent. in the previous year; the remissions aggregated Rs. 12,146; the balance was therefore Rs. 82,602, or Rs. 5,737 more than the current demand. Of the balance Rs. 56,732 are reported to be good and in process of recovery. The recoveries of debts due to the estate amounted to Rs. 1,959, and the balance on this account was Rs. 1,066.

244. The contributions to schools amounted to Rs. 531, and Rs. 460 were spent for the dispensary at Paschimgaon. The sum of Rs. 6,523 was expended in the construction and repairs of houses, in repairing roads, clearing jungle, &c. The investments in Government securities during the year amounted to Rs. 21,210, thus raising the total investments to Rs. 1,43,744. The cash balance at the close of the year was Rs. 29,078.

245. The manager, Deputy Collector Babo Bagala Prasanna Mazomdar, has submitted the following report regarding the condition of the tenantry and their relation with the estate:—

"I visited many villages and homesteads of ryots in order to ascertain the actual condition of our tenantry, and also as to how far their complaint that the measurement of 1282 B.S. was greatly inaccurate and ruinous to them was correct. I found that the majority of our Homnabad ryots were not well-to-do, and that the measurement alluded to above was generally inaccurate. Moreover, it struck me to see in some villages in which the Homnabad zemindars have also shares, that the ryots of those shares having fixity in their holdings were in a better condition and had better homestead lands, whereas the homestead lands of the ryots of the estate presented a meagre view. This state of things is, I think, attributable to the pernicious ijara system that prevailed up to 1876-77. These farms were given mostly to speculators, who offered to pay more, and as a consequence the ryots had no permanency in their holdings and the burden of over-payment fell upon the shoulders of the ryots, from whom every pice was realized. Most of our ryots are cultivators, and as high prices of rice prevailed till 1286 (1879-80), they did not much grumble to satisfy the demands of ijaradars and others in power who tried to raise money from them. The ryots of Kanchanpore, in Noakholly district, where we have small shares, are, no doubt, better off; but then they are more litigious, and I may say that this tendency has been much curbed by their failures in the civil suits of ouster that were finally decided against them during the year. It may be stated here that the ryots of the estate now think twice before engaging themselves in litigation with the estate, and it is for this reason few of the certificate cases were contested during the year."

246. The ward's minor son, Saiyed Hossein Hyder, who had been educated at the Comillah Government school, was, in order to secure for him a better education, removed in March 1882 to Dacca, and has been admitted into the Dacca Madrassa.

PATNA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ...	Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.	17	Act XL of 1858	1872	242	...	58	300	1,115	29	1,144	844	2,395	1,295	47
	Bhugwant Narain Singh	Bhugwant Narain Singh.	7	Act IV (B.C.) of 1870.	1875	6,733	18	1,180	7,932	16,994	590	17,584	9,653	11,072	22,283	700
		Mussamut Raj Kunwar.	16													
	Debi Prasad Singh	Debi Prasad Singh...	38	Act XXXV of 1858.	1875	4,398	1,076	910	6,384	13,066	456	13,522	7,138	3,477	24,438	662
Gya ...	Ganput Lal* ...	Ganput Lal	45	Ditto ...	1876	19	...	53	72	.....	...	.....	.....	5,969	1,301	45
Shahabad.	Despati Singh ...	Despati Singh ...	15	Act XL of 1858	1872	3,551	41	1,136	4,728	17,413	633	18,046	13,318	9,670	26,907	1,059
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	14	Act IV (B.C.) of 1870.	1874	9,371	4	1,159	10,534	18,614	621	19,235	8,701	10,142	26,953	923
Mozufferpore.	Sirfiraz Hossain Khan.*	Sirfiraz Hossain Khan.	21	Act XL of 1858	1865	1,565	...	411	1,976	4,844	141	4,985	3,009	5,694	7,585	420
Durbhunga.	Narhan	Barma Narain Singh	10	Act IV (B.C.) of 1870.	1877	27,338	281	9,191	36,810	1,60,129	5,502	1,65,631	1,28,821	21,639	2,55,998	15,685
Sarun ...	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	20	Act XL of 1858	1863	467	10	122	599	1,927	59	1,986	1,387	1,687	3,380	96
	Trizunanand Upadhya.	Trigunanand Upadhya.	20	Ditto ...	1864	4,106	7	1,208	5,321	17,615	497	18,112	12,791	3,279	33,507	1,597
	Sheo Sunker Prasad.	Sheo Sunker Prasad.	19	Ditto ...	1868	617	30	278	925	3,235	94	3,329	2,404	975	4,308	254
	Siraj Raj Chakar Saran Narayan Singh.*	Sri Raj Chakar Saran Narayan Singh.	Not known	Act IV (B.C.) of 1870.	1872	.....	...	.....	.....	.....	...	.....	.....	5,212	14,729	570
	Mahabir Prasad Singh and brothers.*	Mahabir Prasad Singh.	13	Ditto ...	1876	803	26	172	1,001	2,016	50	2,066	1,065	2,776	8,074	517
		Narayan Prasad Singh.	10													
		Haribar Prasad Singh.	6													
		Total ...	.....	.....	...	59,210	1,493	15,878	76,581	2,56,968	8,672	2,65,640	1,89,131	83,987	4,30,758	22,575
	Trust Estates.															
Shahabad	Sasseram Endowment.	Donor, Kings Shah Alum and Farrookh Seer.		Regulation XIX of 1810.	1881	435	...	1,721	2,156	28,112	1,050	29,162	27,006	27,716	30,945	1,205
Durbhunga.	Jogearah	Donor, Syed Mahomed Take Khan.		Government Order No. 735 of 16th March 1881.	1881	1,760	...	182	1,942	3,666	114	3,780	1,838	465	5,470	218
		Total ...	.....	.....	...	2,195	...	1,903	4,098	31,778	1,164	32,942	28,844	28,181	36,415	1,423
		Grand Total ...	.....		...	61,405	1,493	17,781	80,679	2,88,746	9,836	2,98,582	2,17,975	1,12,168	4,67,173	23,998

* These four estates were released on the 17th October 1881, 19th

TION VI.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections, (column 20) on current demand (column 13).	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting Remissions of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shown in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,213	45	1,258	109·9	.....	564	1,822	.....	9	73	3	86	7·5	.....	628	3,503	5,031	.....	1874-75, paras. 274 & 275
19,514	440	19,954	113·4	.....	783	20,737	44	258	3,052	263	2,465	14·0	.....	18,636	10,708	17,911	.....	1875-76, ,, 230 to 232
21,566	426	21,992	162·6	.....	5,614	27,606	1,112	...	3,081	233	1,062	7·8	4,060	11,113	14,848	.....	31,948	1875-76, ,, 233 & 234
1,279	40	1,317	.....	.....	182	1,499	.....	...	26	6	139	.....	1,561	5,383	385	4,829	6,329	1876-77, para. 207
16,564	608	17,172	95·1	48	1,118	18,338	.....	...	7,627	412	5,002	22·2	.....	20,421	2,585	2,323	.....	1874-75, paras. 286 to 292
17,874	571	18,445	95·8	62	436	18,943	.....	...	3,934	255	2,833	14·7	.....	22,813	3,439	2,323	.....	1874-75, ,, 280 ,, 283
6,075	247	6,322	126·8	.....	2,924	9,246	.....	...	1,536	173	575	11·5	.....	7,899	6,466	31,091	.....	1877-78, ,, 476 ,, 480
1,68,930	7,957	1,76,887	106·7	8,000	47,956	2,32,843	737	53	70,293	5,639	18,697	11·2	1,22,201	89,494	24,090	.....	3,27,704	1878-79, ,, 233 ,, 238
1,994	8	2,002	100·8	.....	136	2,138	18	...	404	88	190	9·5	.....	1,877	1,758	1,914	695	
16,657	417	17,074	94·2	.....	2,226	19,300	8	31	15,233	1,180	2,521	13·9	.....	14,109	5,949	35,080	.....	1874-75, ,, 350 ,, 354
3,109	189	3,298	99·0	.....	42	3,340	.....	...	951	58	442	13·2	.....	5,734	139	504	.....	1877-78, ,, 520 ,, 522
375	...	375	.....	.....	...	375	2	...	14,354	570	83	.....	.....	4,412	1,092	.....	1,10,494	1874-75, ,, 245 ,, 249
2,092	41	2,133	103·2	.....	268	2,401	20	...	5,982	476	389	18·8	.....	4,642	146	.....	8,685	1876-77, para. 221
2,77,249	10,989	2,88,229	108·5	8,110	62,249	3,58,588	1,941	351	1,26,546	9,356	34,484	12·9	1,27,822	2,07,161	75,108	1,01,006	4,85,855	
29,247	1,109	30,356	104·0	.....	479	30,835	.....	...	1,698	96	5,079	17·4	.....	50,588	2,884	30,000	.....	
3,466	150	3,616	95·6	.....	1,499	5,115	.....	...	2,094	68	627	16·5	.....	4,923	30	.....	.....	
32,713	1,259	33,972	103·1	.....	1,978	35,950	.....	...	3,702	164	5,706	17·3	.....	55,511	2,914	30,000	.....	
3,09,953	12,248	3,22,201	107·9	8,110	64,227	3,94,538	1,941	351	1,30,248	9,520	40,190	13·4	1,27,822	2,62,672	78,022	1,31,006	4,85,855	

December 1881, 15th April 1881, and 31st July 1881, respectively.

SECTION VI.

PATNA DIVISION.

247. The collections from the estates in this division were generally good and exceed the current demand. The administration of the Narhan estate in particular has shewn marked improvement. The collections both of rent and cesses were satisfactory, and Rs. 1,22,201 of the heavy debt due on the estate were paid off. Several estates were released in this division during the year: only nine estates now remain under management, and all, with the exception of the Narhan estate, are inconsiderable properties.

PATNA. 248. During the year under report Baboo Dwarka Nath, the general manager of wards' estates in the district, was removed for inefficiency, and Moonshi Majibur Rahman was appointed to succeed him on a salary of Rs. 187-8 gross, or Rs. 150 net per mensem. The late manager's office was in great confusion, and much of the new manager's time has been taken up in setting things in order and bringing up the arrears.

249. *Debi Prasad Singh.*—The demand of Government revenue was Rs. 4,398, the whole of which was paid except Rs. 3. The rent due to superior landlords amounted to Rs. 2,098, of which only Rs. 989 were paid. Of the balance, Rs. 900 was not paid owing to the existence of a dispute among the proprietors to whom it is due. The entire demand (Rs. 1,425) of cesses due from the estate was liquidated.

250. The current rent and cess demand amounted to Rs. 13,522 and the arrears to Rs. 11,578, making a total of Rs. 25,100, of which Rs. 21,992,* or 162 per cent. on the current demand, were collected, and Rs. 256 remitted, leaving a balance of Rs. 3,314 only. The amount of debts due to the estate at the close of 1880-81 was Rs. 9,088, to which were added Rs. 1,980 during the year under report, making a total of Rs. 11,068, of which Rs. 5,614 were recovered and Rs. 5,293 were written off as irrecoverable, leaving a balance Rs. 161, which is in process of recovery. The debts due by the estate at the close of 1880-81 were Rs. 35,861, to which Rs. 147 were added on account of interest and cost of civil suit, making a total of Rs. 36,008, of which Rs. 33,990 are on account of zar-i-peshgi money borrowed from leaseholders of certain villages. As regards the payment of Rs. 27,186 claimed by the lease holders of mouzahs Poona and Kapsiwawan, the Board have decided that the payment of the amount shall be left in abeyance until the next heir succeeds to the property. Of the balance Rs. 6,804, Rs. 4,024 were paid off during the year by setting off the amount against arrears of of rents due by the lease holders, and the remaining amount of Rs. 2,780 is payable yearly in accordance with the terms stipulated in the deed of lease. The results of the year are satisfactory.

* Includes advance collections of Rs. 462.

GYA 251. *Ganput Lal.*—This estate, which belongs to a lunatic, was taken in charge under Act XXXV of 1858 in May 1876, when it was deeply involved and in order to liquidate the debts a portion of it was sold, and the sale proceeds applied to the purpose. The annual rental of the estate, which was Rs. 3,139 at the date of assumption of charge, was in consequeuce reduced to Rs. 1,624, and was hardly sufficient to defray the necessary expenses of the ward and his family and the cost of a separate managing agency. For these reasons the Board, on the Commissioner's recommendation, directed that, with the concurrence of the civil court, the property should be made over to Baboo Nund Kishore, a son-in-law of the lunatic, who was willing to undertake the management. The estate was accordingly released in October 1881.

252. The estate comprised 10 villages, which are fertile and well-irrigated The property was managed through a tahsildar, who received a commission of 1. per cent. on the net collections.

253. The liabilities of the estate amounted to Rs. 41,278, of which Rs. 29,270 were paid from the proceeds of land sold and Rs. 5,679 were reduced by compromise, leaving on the date of release a balance of Rs. 6,329,

of which Rs. 6,140 represent zar-i-peshgi debts, which were not liquidated, as the zar-i-peshgidars refused to relinquish their leases before the expiry of the settlement. GYA.

254. The aggregate rent demand for the period of Government management was Rs. 8,729, of which Rs. 8,704, or 99 per cent., were collected, leaving a balance of Rs. 25 only at the close against Rs. 660, the balance at the commencement of the management. Out of the cess demand of Rs. 246, only Rs. 5 were left unrealized.

255. There was no cash balance in hand when the estate was brought under the management of the Court of Wards, but it was made over to its proprietor with a cash balance of Rs. 385 and Government securities to the value of Rs. 4,829, which were kept as a reserve fund for the payment of zar-i-peshgi debts.

256. The total receipts during the management were Rs. 41,109, of which Rs. 8,704 represent rent collections, Rs. 31,710 proceeds of land sold, and the rest was derived from miscellaneous sources. The total disbursements, exclusive of the sum which was invested in Government securities, were Rs. 35,724, of which Rs. 29,270 were applied to the liquidation of pebts, and the management charges amounted to Rs. 1,220. The entire demand of Government revenue and cesses due by the estate was paid before it was released.

257. The management of the estate was on the whole fairly satisfactory.

258. *Despati Singh and Raghunandan Prasad Singh.*—The management charges in Despati Singh's estate were Rs. 5,002 during the year, giving a percentage of 22·2 on the current rent and cess demand of the estate against 18·3 in the previous year, the increase being due to arrears of charges of previous years having been paid during the year under report. SHAHABAD.

259. In Despati Singh's estate two villages are being measured with a view to introduce cash payments of rent in place of payments in kind. The charges incurred for measurement during the year amounted to Rs. 112. A syphon bridge and a bund have been erected at a cost of Rs. 275. The total amount expended on works of improvement was Rs. 385. In the estate of Raghunandan Prasad Singh village channels at a cost of Rs. 1,139 have been constructed.

260. Both the estates lie in the northern part of Shahabad, where the ryots possess a considerable amount of tenant-right and are fairly prosperous. The ryots have shewn enterprise in extending sugarcane cultivation, adopting improved sugarcane mills, and availing themselves of canal water for irrigation.

261. Both the minors were withdrawn from the Benares wards' institution, and admitted into the Arrah zillah school during the year under notice. They are placed under private teachers, who get a monthly allowance of Rs. 20 and Rs. 15 respectively. The guardian of Despati Singh is his aunt, Mussamut Purbhooraj Kooer, and Raghunandan Prasad is under the guardianship of his mother, Mussamut Niranjan Kooer. The minors were examined in December 1881 by the head-master of the school, who has reported that their progress was fair as compared with the average of boys of their age who are educated at the school.

262. *Sasseram Endowment.*—The Commissioner has given the following description of this property :—

"This estate is managed by the Sub-divisional officer of Sasseram by means of a tahsildari establishment placed under his control. It contains 55 villages with an annual rental, which varies as the land is in great part let on the bhawli system, and was during the year under report exceptionally low, Rs. 29,983. The collections are made with commendable promptitude, and the unrealizable balance, the remission of which was recommended at the close of the year, was remarkably small.

"The estate came under direct management in September 1875, when 25 of its villages were in the direct management of the Sujjada Nushin and 30 were leased out to different farmers. Of the last number, 15 villages have in various years come back under direct management, leaving only 15 now in the possession of the lessees. These leases will also expire at the end of the present Fusli year, when all the villages will come under direct management.

"In 18 villages the ryots hold their lands on a nugdi tenure, in 22 the lands are partly nugdi and partly bhawli and in 9 the rents are paid in kind by a division of produce of the ryots' fields. In one village the malikanadars get three-fifths of the produce, and in one which has come under direct management only at the end of the last preceding year the same

SHAHABAD.

proportion has been claimed. In all the other villages the division is made on the principle of half and half, though the khankah* has always obtained 1 to 2½ seers per maund in excess of the moiety in some of the villages in the shape of some cesses known as 'kasar,' 'kharcha,' &c., which have been in existence for a period long anterior to the time when the villages came under the direct management of Government. The Board's sanction has been obtained to the abolition of these cesses as well as those which under the name of 'bata,' 'salami,' &c., are levied on some of the villages in which the ryots pay their rents in kind.

* Khankah is the Persian word for a monastery, where religious mendicants of the Mahomedan religion temporarily reside.

"Many of the villages are situated in places accessible for canal irrigation, and for the benefit of such as are at some distance from the main channel distributaries or village channels have been made at the cost of the endowment. Of the remaining villages, 10 are irrigated by means of a system of channels, which commence from the Kao river near the Grand Trunk road. The scheme as originally planned consisted of a weir in the bed of the stream to supply the channels, but the weir has not yet been built. The remaining villages, numbering 18, are irrigated by means of natural channels in some cases, and very old artificial ones in others, by means of which the 'ahar,' or village reservoirs, are filled, while in a very few instances the irrigation is entirely dependent on rainfall.

"In 39 villages the 'khankah' is in possession of only seven-eighths of the village area, the remaining one-eighth in the possession of the malikanadars. The malikanadars are in possession of the one-eighth under two different conditions; in some they are in separate possession of the one-eighth part of the area of the village, while in others the whole of the village area is in the possession of the 'khanka,' and the malikanadars are paid one-eighth share of the rents collected. There are two villages in which the 'malikana' amounts to 1 anna 6 pie, and in Mohiuddinpore it amounts to 4 annas.

"The sum of Rs. 1,266 was spent during the year on the improvement of the estate under the head of gilandazi.

"The condition of the ryots appears to be the same as on private properties in the south of the district. The Sub-divisional officer reports that they are fairly well-to-do. The Collector says he certainly would not consider them prosperous."

263. In the course of the year, the Sub-divisional officer visited almost all the villages of the estate, and examined the patwaries' and tehsildars' papers and accounts, checking them by means of the receipts in the hands of the ryots, and inquired into the wants and grievances of the ryots.

264. The revenue and cesses due to Government, amounting to Rs. 435 and Rs. 1,721 respectively, were paid. The current demand of rent and cesses due to the estate for the Fusli year 1288 was Rs. 29,162 and the arrear demand Rs. 2,988, giving a total of Rs. 32,150. Out of this Rs. 30,356, or 104 per cent. on the current demand, were collected, leaving an unrealized balance of Rs. 1,794 only.

265. The estate had at the commencement of the year a cash balance of Rs. 27,716 and the collections and other receipts during the year amounted to Rs. 30,836, giving a total of Rs. 58,552. The expenditure amounted to Rs. 25,668, and Rs. 30,000 were invested in Government securities. The cash balance at the close of the year was therefore Rs. 2,884, inclusive of Rs. 1,500 advanced to the Sujjada Nushin. As it is not desirable that the funds of the endowment should accumulate and acquire unwieldy dimensions, the Board have, on the Commissioner's recommendation, sanctioned the expenditure of Rs. 28,029,* as proposed by the Collector, Mr. Nolan, from the estimated surplus of Rs. 33,000 at the commencement of the Fusli year 1290, thus leaving about Rs. 5,000 as a reserve fund. They have, moreover, sanctioned an annual expenditure of Rs. 29,000† out of the annual collections of Rs 30,000 of rents and cesses due to the estate, leaving a balance of Rs. 1,000, which will be added to the reserve fund till it is brought to the full amount of Rs. 10,000 which will be kept for bad years, when rents may not be collected, while the expenses will run on.

	Rs.
* Building a new madrassa ...	17,930
Building a serai	2,000
Honorarium to architect	300
Purchase of land for play-ground and garden	2,000
Contribution to building a dispensary	1,957
Purchase of books for library ..	2,000
Furniture, school benches, maps, &c.	1,500
Tablet	342
Total ...	28,029

	Rs.
† Revenue	435
Rent	17
Cesses	1,917
Management	4,922
Law expenses	572
* Allowance to Sujjada Nushin and other members of founder's family	5,704
Pious uses	1,200
School	6,000
Dispensary	1,200
Charities, donations, and feed of travellers	3,800
Improvement of property... ...	2,522
Miscellaneous	334
General management and treasury rates	377
Total ...	29,000

266. *Sirfiraz Hossain Khan.*—The estate was placed under the charge of the Collector by an order of the civil court in February 1865 under section 12 of Act XL of 1858, and it remained under management till December 1881, when it was made over to its proprietor on his attaining majority. It was thus in the hands of the revenue authorities for nearly 17 years. MOZUFFERPORE.

267. The family residence of the minor is in Patna. The property consists of shares in two estates in Mozufferpore, which are leased to the Kernoul indigo concern, and of two estates and a tenure in Sarun as well as a few houses and golas in Patna.

268. The estate came into the hands of the Collector with liabilities amounting to Rs. 13,792, to which Rs. 601 were afterwards added, raising the total liabilities to Rs. 14,393, which were wholly satisfied during the management of the Court.

269. The rental of the estate when taken in charge was Rs. 7,153, but at the close of the management it stood at Rs. 7,748, thus showing an increase of Rs. 595. The aggregate rent demand for the period of Government management was Rs. 1,40,852, of which Rs. 1,39,092, or 98 per cent., were collected, and Rs. 224 remitted, leaving a balance of Rs. 1,536 outstanding at the close of the court's management, against Rs. 2,907, the balance with which it took over charge of the estate. The cess demand was Rs. 1,186, of which Rs. 1,013 were recovered, leaving a balance, of Rs. 173 only. The total Government revenue for the period was Rs. 37,378 which, together with the cesses (Rs. 969) due by the estate, was fully paid. The arrears of revenue at the date of assumption of charge were Rs. 487.

270. The total receipts during Government management were Rs. 1,53,605, while the total expenditure was Rs. 1,47,139. Of the expenditure Rs. 7,689 represent cost of management, Rs. 24,144 maintenance allowance, Rs. 11,028 education expenses. The estate was taken in charge with a cash balance of Rs. 800, but it was made over to the proprietor with Rs. 6,466 in cash, and Government securities to the value of Rs. 31,091.

271. The minor was for some years an inmate of the Benares wards' institution, and prosecuted his studies in the Queen's college there. Subsequently he was removed to Patna with a view to initiate him in zemindari work. He was admitted into the Patna college, where he continued his studies. He passed the University Entrance examination, and studied up to the First Arts examination.

272. The management of this property by the Court of Wards has been very successful.

273. *Narhan.*—The number of villages under direct management during the year under report was 105 against 88 in the previous year, the remaining villages belonging to the estate being let in farm. The rental of the property was increased by Rs. 4,070 during the year in consequence of direct settlement with the ryots. DURBHUNGA.

274. The debts due to the estate with interest amounted to Rs. 1,07,479 up to the end of 1881-82. The Ramghur Baboos, Jugdip Narayan Singh and Bhagbat Prasad Narayan Singh, who are the principal debtors, executed four bonds in favour of the late proprietor of the estate, two for Rs. 30,500 and two for Rs. 36,000 as detailed in the margin. Four decrees were obtained on the four bonds, and after execution of the decrees Rs. 47,492 have been realized. In two of the four bonds for Rs. 30,000 each some revenue-paying villages in Durbhunga and Monghyr were mortgaged to the late proprietor. In execution of the decrees obtained on these two bonds the villages in Durbhunga have been sold and a sum of Rs. 47,265 realized; for the recovery of the balance by sale of the property in Monghyr these two decrees have been transferred to the Bhagulpore civil court. Notices of attachment of the villages in Monghyr have been issued, but at the close of the year the date of sale had not been fixed.

	Rs.
One bond executed by Jugdip Narayan ...	30,000
One ditto ditto ...	500
One bond by Bhagbat Prasad	30,000
One ditto ditto ...	6,000

275. The late proprietor left behind him heavy debts, which, including zar-i-peshgi debts, amounted to Rs. 5,28,998 on the date on which charge of the estate was assumed by the Court of Wards in 1877. During the subsequent years additional claims increased the amount to Rs. 5,30,812. Add to this the

DURBHUNGA.

loan of Rs. 3,00,000 contracted with the Maharajah of Durbhunga in December 1879 for payment to the most pressing creditors, and the interest accruing on the principal debt and the total debts due up to the close of the last financial year amount to Rs. 9,45,788,* of which Rs. 6,01,880† have been paid partly in cash and partly by credit in the rent of villages leased in zar-i-peshgi, and Rs. 16,204 have been reduced by compromise, leaving a balance of Rs. 3,27,704,‡ or Rs. 99,761 less than the balance (Rs. 4,27,465) at the end of 1880-81. The undisputed debts remaining unpaid amount to Rs. 3,22,831, as shewn in the margin.

Bond Debts. Rs.	Zar-i-peshgi Debts. Rs.
* 8,28,980	1,16,808
† 5,26,511	75,369
‡ 2,86,265	41,439

	Rs.
Principal due to the Maharaja of Durbhunga ...	2,75,000
Interest	6,015
Principal due to Mir Khajir	377
Zar-i-peshgi	41,439
Total ...	3,22,831

276. The condition of the tenants on the estate is reported to be good. They have had excellent harvests, and judging from the absence of complaints appear to be contented.

277. The demands of revenue, rent, and cesses due from the estate were Rs. 28,682, Rs. 604, and Rs. 9,314, of which Rs. 701, Rs. 36, and Rs. 53 respectively were left unpaid at the close of the year. The current rent demand was Rs. 1,60,129 and the arrear demand Rs. 95,869, making a total of Rs. 2,55,998. The collections were Rs. 1,68,930,* or 105 per cent. on the current demand, against 96 per cent. in the previous year, and the remissions amounted to Rs. 20,997; the balance at the close of the year was thus Rs. 70,293, of which Rs. 13,393 were due for the last kist, and were therefore not realizable before the close of the year. Setting aside the doubtful and irrecoverable balance of Rs. 12,616, there remains a sum of Rs. 44,284, which is considered good, and is in process of recovery. Of this sum certificates for Rs. 22,043 were pending before the Collectors of Durbhunga and Monghyr. The current cess demand was Rs. 5,502 and the arrear demand Rs. 10,183, making a total of Rs. 15,685, of which Rs. 7,957†, or 144 per cent. on the current demand, were collected, leaving, after remissions of Rs. 2,175, a balance of Rs. 5,639, of which Rs. 4,144 are good, and in process of recovery. Of this sum notices of demand for Rs. 1,822 have been submitted to the Collectors of Durbhunga and Monghyr.

* Includes advance collections of Rs. 4,222.

† Includes advance collections of Rs. 86.

278. The total receipts, including the cash balance (Rs. 21,639) of the previous year, were Rs. 2,54,482, and the expenditure, including Rs. 1,22,201 paid in liquidation of debts, was Rs. 2,30,392. The balance at the close of the year under report was thus Rs. 24,090. The cost of management was Rs. 18,697, or 11 per cent. on the current rent and cess demand.

279. The ward, who is 10 years of age, was making fair progress in English, Urdu, and Devanagri, but the protracted and dangerous illness with which he was laid up last year has thrown him back in his studies.

280. *Jogearah.*—This is an endowed property, presented by Syed Mahomed Takee Khan by a deed of gift dated 2nd June 1853, the proceeds of which are paid to the district school committee, with the object of promoting and encouraging Arabic and Persian education, and other purposes directly connected therewith at the Mozufferpore zillah school. Under the orders of Government No. 753, dated 16th March 1881, the property has been placed under the control of the Board since the 1st April 1881. The annual income of the property is Rs. 3,780 and the expenditure, as sanctioned by the Board, on account of Government revenue, cesses, managing establishment, with contingencies, and the wards' general management and treasury rates, amount to Rs. 2,667. Thus the available net profits amount to Rs. 1,113 a year.

SARUN.

281. *Trigunanand Upadhya.*—The minor, who is above 20 years of age, has been placed under the general supervision of the general manager, who has been appointed his nominal guardian. He is a student of the first class of the Chupra zillah school, and had as his private tutor Mr. Tiery, the headmaster of the school, who considers him an intelligent and well-behaved young man. He attends the general manager's office, and takes a great interest in the management of his estate.

282. *Mahabir Prasad Singh and brothers.*—This estate came under the Court's superintendence in May 1876 and was released in July 1881. The period of the Court's management thus entended over five years.

283. The property consisted of three entire estates and of shares in several joint scattered estates, and was heavily involved. A portion of it formed the subject of an unfortunate litigation between the wards and their aunt, and all attempts to clear off encumbrances and to improve the condition of the estate failed. It appeared that by retaining charge the Court did more harm than good to the property, as it was heavily encumbered, and the cost of management pressed heavily on its resources. The management therefore was given up under section 12 of Bengal Act IX of 1879.

284. The liabilities at the date of assuming charge amounted to Rs. 10,594, to which Rs. 2,586 were subsequently added on account of interest, making a total of Rs. 13,180. Of this sum Rs. 4,495 were paid off by the sale of a portion of the property, leaving a balance of Rs. 8,685, of which Rs. 477 were disputed.

285. The revenue (Rs. 17,875), rent (Rs. 890), and cesses (Rs. 1,365), due by the estate, were paid entirely before the estate was released. The gross rental of the estate when taken in charge was Rs. 7,662; at the close of Government management it was Rs. 6,849; this decrease was occasioned by the sale of a portion of the property for the liquidation of debts. The rent and cess demands aggregated Rs. 42,432, of which Rs. 33,796, or 79 per cent., were collected and Rs. 2,178 remitted, leaving a balance of Rs. 6,458 at the date of the release against a balance of Rs. 3,921, when the estate came under the Court's management. The debts due to the estate also increased from Rs 343 to Rs. 534, although Rs. 303 were recovered during the period of Government management.

286. The total receipts during Government management were Rs. 39,403, of which Rs. 4,737 were derived from sale of land. The whole of the receipts, with the exception of a small sum of Rs. 146, was expended.

287. The financial condition of the estate did not allow of the minors being removed to Chupra for education. They were therefore placed in an aided school at Dighwara, their native village, and made little progress in English, but were reported to have done well in Hindi.

288. *Sri Raj Chakar Saran Narayan Singh.*—The following extracts from the report of the Collector, Mr. C. C. Quinn, give a brief account of the Government management of this estate, which extended over nine years:—

"The Court assumed charge of the estate in April 1872 under Act IV (B.C) of 1870 on the ground of the lunacy of the proprietor.

"The estate originally comprised 23 villages. Four of these were sold a few years ago, four were under the collectorate of Shahabad, and of the remainder two were under direct management in this collectorate and 10 under lease to the Maharajah of Hutwah.

"The estate was heavily encumbered at the time that the Court of Wards assumed its management in 1872. The debts then declared came to Rs. 1,41,861, and other heavy debts were subsequently proved and admitted, amounting, together with interest on them and the other debts, to Rs. 1,29,246. Of the original debts (Rs. 1,41,861) Rs. 1,03,926 represented debts secured by bonds, and the balance (Rs. 37,935) zar-i-peshgi debts. Of the debts subsequently proved only Rs. 764 were secured by bonds, the rest (Rs. 1,28,482) represents interest and zar-i-peshgi debts. In order to liquidate these debts property to the value of Rs. 53,125 was sold and Rs. 1,08,582 were borrowed from the Maharajah of Hutwah (brother-in-law of the ward). Debts to the amount of Rs. 1,59,537 were thus paid off. A sum of Rs. 1,076 was also remitted by compromise and Rs. 3,924 were struck off as not legally due, leaving a balance of Rs. 1,06,570 still due.

"The general results of the management may be summarised as follows:—

"(*a*) The arrears of Government revenue due by the estate when charge was assumed were Rs. 70, and there was an arrear of Rs. 413 due at the time of its release.

"(*b*) The gross rental of the estate when taken in charge was Rs. 18,643, but at the close of the management it had been reduced to Rs. 14,306, owing to sale of the properties (above referred to) in liquidation of debt.

"(*c*) The debts due to the estate when taken in charge amounted to Rs. 348, and at the close of the management they amounted to Rs. 301.

"(*d*) The debts due by the estate when taken in charge amounted to Rs. 1,41,861, to which Rs. 1,29,246 were added, the total coming to Rs. 2,71,107; when it was released they amounted to Rs. 1,06,570.

"(*e*) The total receipts during the management were Rs. 2,63,500-4-5, of which Rs. 53,125 were obtained by the sale of property."

SARUN

289. The management having thus proved unsuccessful, the estate being still hopelessly involved in debt and unable to afford the cost of Government superintendence, the Court finally resolved to withdraw from the charge and the estate was released with effect from the 15th April 1881. This is one of those small estates of which the successful administration was hopeless from the first; and if the provisions of the present law had been in force, the responsibility of management would never have been undertaken by the Court of Wards. The failure to relieve the property from its encumbrances is to be regretted, but the circumstances cannot be said to reflect discredit on the management.

BHAGULPORE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr.	Chauthan ...	Ram Adhin Singh	18	Act XL of 1858	1871	752	...	251	1,003	5,344	163	5,507	4,504	4,242	11,862	465
	Phulberia ...	Rudra Prokash Misr ...	16	Ditto ...	1873	1,718	86	1,037	2,841	17,302	616	17,918	15,077	2,523	33,108	1,520
		Dharam Prokash Misr ...	3													
	Malpa	Ram Krishna Singh ...	10	Ditto ...	1878	555	16	292	863	5,374	151	5,525	4,662	4,627	12,157	462
	Lalpur	Jogul Prasad Singh ...	8	Ditto ...	1878	120	...	27	147	882	29	911	764	397	1,524	64
Bhagulpore.	Pachgachia* ...	Preabratha Narain Singh...	18	Act IV (B.C.) of 1870.	1876	397	...	658	1,055	.....	.....	.....	.....	2,227	91,461	776
	Shahpore ...	Narsingh Prasad Singh ...	17	Ditto ...	1877	1,336	...	853	2,189	14,017	441	14,458	12,269	688	23,832	901
		Huns Prasad Singh ...	6													
	Lugma ...	Sumput Bati Kumari ...	37	Ditto ...	1877	1,498	...	996	2,494	16,548	514	17,062	14,568	3,815	25,352	744
		Bunsraj Bati Kumari ...	34													
	Lalpore Patori	Harabulav Narain Singh ...	15	Ditto ...	1878	237	48	143	428	3,603	108	3,711	3,283	251	9,691	321
		Tilak Narain Singh ...	12													
		Hari Narain Singh ...	5													
Purneah.	Surjapore ...	Asgur Reza	19	Act XL of 1858	1874	83,406	88	15,678	99,172	1,95,487	12,129	2,07,616	1,08,444	15,291	2,18,058	15,263
		Dilwar Reza	13													
	Russulpore ...	Syud Gholam Abbas ...	15	Act IX of (B.C.) of 1879	1881	7,846	3,263	998	12,107	19,278	760	20,038	7,931	.....	45,914	1,459
		Moasi Reza	13													
		Askari Hossein	12													
		Mussamut Raisunnissa Begum.	11													
		Mussamut Falmah Begum	9													
Maldah.	Chanchal ...	Sidheswari Chaudhurani ...	50	Act IV (B.C.) of 1870.	1871	51,909	1,651	5,537	59,097	1,30,155	4,124	1,34,279	75,182	709	1,97,258	7,907
		Bhuteswari Chaudhurani...	30			16,535	...	1,828	18,363	42,487	1,235	43,722	25,359	32,250	79,140	2,668
		Separate estate of Sidheswari Chaudhurani.	...													
		Separate estate of Bhuteswari Chaudhurani.	...			43	...	7	50	3,481	3	3,484	3,434	15,464	5,297	5
		Total ...				1,66,352	5,152	28,305	1,99,809	4,53,958	20,273	4,74,231	2,75,477	82,486	7,54,654	32,555
	Attached Estate.															
Monghyr.	Mahanth ...	Mahanth Mahadeogir ...	...	Regulation V of 1799.	1881	111	...	15	126	453	7	460	334	.....	1,207	17
	Jagdeogir† ...															
	Trust Estates.															
Bhagulpore.	Clevland ...	.....	...	Government order No. 735, dated 16th March 1881.	1881	.....	...	.....	.....	281	.....	281	281	1,045	376	.....
Purneah.	Mirza Mahomed Hossein.	Donor, Mirza Mahomed Hossein.	...	Ditto ...	1881	458	...	.....	458	1,020	6	1,026	568	532	1,392	10
		Total ...	...	.....	...	458	...	.....	458	1,301	6	1,307	849	1,577	1,768	10
		Grand Total ...	...	.....	...	1,66,921	5,152	28,320	2,00,393	4,55,712	20,286	4,75,998	2,76,660	84,063	7,57,629	32,582

* The estate was released on the 1st July 1881.
† The estate was taken in charge on the 27th

TION VII.

DIVISION.

Collections of—			Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting remissions of—				Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shown in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.					Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.								
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
3,577	143	3,720	67·5	2,000	97	5,817	...	...	8,283	322	411	7·4	91	5,336	4,221	.....	2,071	1874-75, paras. 360 to 362
18,135	668	18,803	104·9	.....	2,060	20,863	89	498	14,973	852	1,732	9·6	8,640	12,130	884	.....	75,391	1874-75, „ 363 „ 365
3,313	149	3,462	62·6	.....	80	3,542	...	...	8,844	313	399	7·2	3,249	2,438	2,083	.....	41,495	
334	7	341	37·4	.....	23	364	...	...	1,190	57	42	4·6	.....	358	361	.....	5,502	1878-79, „ 254 „ 256
1,381	.....	1,381	.....	.....	10,385	11,766	...	...	90,080	776	1,630	...	3,750	7,406	1,207	.....	81,828	1876-77, „ 232 „ 238
17,301	706	18,007	124·5	.....	461	18,468	...	...	6,096	195	2,324	16·0	8,072	6,657	2,103	.....	21,090	1877-78, „ 526 „ 533
19,675	611	20,286	118·8	15,000	643	35,929	10	37	5,183	133	2,475	14·5	27,002	7,414	2,853	.....	57,327	1877-78, „ 534 „ 537
2,027	42	2,069	55·7	.....	436	2,505	73	2	7,658	191	916	28·1	97	1,699	44	.....	3,239	1878-79, „ 258 „ 262
1,89,425	9,213	1,98,638	95·6	.....	13,725	2,12,363	...	165	26,189	6,072	14,569	7·0	56,574	1,12,391	44,120	.....	.....	1874-75, „ 367 „ 374
18,540	895	19,435	96·9	.....	1,485	20,920	3,241	201	27,139	564	1,721	8·5	.....	14,299	4,900	.....	20,593	
1,34,697	4,830	1,39,527	103·9	.....	34,829	1,74,356	...	...	59,337	2,953	24,408	18·1	2,000	1,13,517	35,140	1,91,586	.....	
45,686	1,430	47,116	107·7	.....	4,419	51,535	...	...	31,151	1,159	8,586	19·6	.....	29,441	45,758	.....	.....	1874-75, „ 131 „ 137
4,536	4	4,540	130·3	.....	.....	4,540	...	...	762	1	829	23·7	.....	12,291	6,884	.....	.....	
4,58,627	18,698	4,77,325	100·6	17,000	68,643	5,62,968	3,413	903	2,86,885	13,588	60,042	12·6	1,09,475	3,25,377	1,50,558	1,91,586	3,08,536	
515	14	529	115·0	.....	.....	529	...	...	692	3	.....	...	.....	126	403	.....	300	
241	.....	241	85·7	.....	190	431	...	...	135	.....	48	17·0	.....	114	1,314	500	.....	
1,308	6	1,314	128·0	.....	439	1,753	...	...	84	4	25	2·4	.....	1,245	1,015	6,200	.....	
1,549	6	1,555	118·9	.....	629	2,184	...	...	219	4	73	5·5	.....	1,359	2,329	6,700	.....	
4,60,691	18,718	4,79,409	100·7	17,000	69,272	5,65,681	3,413	903	2,87,796	13,595	60,115	12·6	1,09,475	3,26,862	1,53,290	1,98,286	3,08,836	

December 1881 and released on the 4th April 1882.

SECTION VII.

BHAGULPORE DIVISION.

290. The management of the wards' estates in this division has been satisfactory except in the Monghyr district. The large Surjapore property in Purneah, which, when it was taken charge of in 1874, was six lakhs of rupees in debt, is now entirely unencumbered, and arrangements have already been made for investing the annual savings in Government securities. The Chanchal collections have shown marked improvement. The heavily encumbered estates in the Bhagulpore district have made favourable progress in the payment of their debts. Even from the Monghyr district it may be noticed that returns have for the first time been received from all the estates. This is the first result of a complete change in the system of management, and it is hoped that it may be followed by a general improvement in administration. The primary need in regard to the Monghyr estates is a complete adjustment of accounts with the tenantry. The rates of rent had been illegally enhanced by the late proprietors, and the demand of rent shown in the accounts is in some cases therefore fictitious. There has been a tendency also under the Court's administration to demand higher rents than it was possible to realize.

MONGHYR.

291. The managers employed in the Monghyr district having been removed from their posts, Baboo Benode Behari Banerjee has been appointed on probation for one year as general manager of all the wards' estates in the district on a salary of Rs. 100 per mensem. He has been allowed an increased establishment, the cost of which (including travelling allowance) is Rs. 2,178, which, with his salary, makes a total of Rs. 3,378 per annum, payable proportionately by the four estates in the district.

292. *Phulberia.*—The estate owned 7 annas of mehal Mokorah, viz., 6 annas, 13 gundas, and 2½ cowris by purchase and 6 gundas and 1½ cowris on lease. One Baijnath Singh filed an objection, claiming a share of 6 gundas and 1½ cowris, which was rejected. A case was then instituted by him for this share in the civil court, which was decreed in his favour. Another case relating to the village of Singhoul, which has been pending for a long time, has been decided by the High Court, and two-thirds of the property claimed has been decreed in favour of the Court of Wards.

293. The whole of the revenue (Rs. 1,721), rent (Rs. 171), and cesses (Rs. 1,219) due from the estate was paid within the year, with the exception of Rs. 4, Rs. 85, and Rs. 498, respectively. The total demand of both current and arrear rents and cesses was Rs. 34,628, of which Rs. 18,803 were collected, leaving a balance of Rs. 15,825. The percentage of collections on the current demand (Rs. 17,918) was 104, which is fairly satisfactory. The Collector has been requested to see that measures are taken to reduce the heavy balance.

294. As regards the condition of the ryots and the relations between the landlord and tenants in this estate the Commissioner reports as follows:—

"The general condition of the tenantry is not prosperous, about half the ryots having to resort to the money-lenders. The tenants borrow when they are required to pay their rents and liquidate the debts after the crops are gathered and sold.

"The relations between the landlord and tenants were good, with the exception of one mehal, where the ryots are said to be troublesome and obstructive in the collection of rents. By the adoption of the certificate procedure, however, the arrear rents were got in to a great extent, and disputes regarding rates of rent have been almost settled."

295. The debts due to the estate amounted to Rs. 3,968, of which Rs. 669 were recovered, leaving a doubtful balance of Rs. 2,337 which is in process of recovery. The liabilities of the estate were increased by Rs. 5,262 on account of interest on loans, &c.; the sum paid during the year was Rs. 8,640, leaving a claim against the estate of Rs. 75,391, of which Rs. 1,400 are disputed, and Rs. 73,991 undisputed.

296. The elder Phulberia minor and the Chauthan and Malpa minors are now being educated at the Government school within the Monghyr fort. Under

the new arrangements for the education of minors, the second master of the school has been appointed their guardian and tutor. The Chauthan minor also learns zemindari work during the school holidays. MONGHYR.

297. *Pachgachia.*—The estate was taken in charge in November 1876 under Act IV. (B.C.) of 1870, and released in July 1881 in accordance with the wishes of the minor and his family, and the recommendation of the local officers as stated in paragraph 230 of last year's report. The period of the Court's management thus extended over four years and a half. The property, which is situated in Bhagulpore and Monghyr, was held khas, except a few mehals in Monghyr, which were let out in farm. BHAGULPORE.

298. The whole of the demand of revenue (Rs. 8,634) and cesses (Rs. 7,814) due from the estate during Government management was paid. The total demand of rent and cesses due to the estate was Rs. 1,97,474, of which Rs. 94,552, or only 47 per cent., were collected, and Rs. 12,066 remitted, leaving a balance of Rs. 90,856. This unsatisfactory result is explained by the Collector, Mr. W. H. D'Oyly, as follows:—

"This is attributable to the fact that the demand both current and arrear is calculated on rates which have been neither consented to by the ryots nor legally fixed. It is merely a nominal demand.

"The facts are that the late proprietor after the partition of the estate under the butwara law is supposed to have made a settlement with his ryots; before the butwara the rates of rent were very low, but abwabs and illegal cesses of different kinds were exacted. The highest rates before the butwara were Re. 1-8 per local bigha, whereas counting all the abwabs the ryots really paid a good deal more than Rs. 2-4 a bigha. The late proprietor took kabuliyats from his ryots for rents, the highest rate of which was Rs. 2-2 per local bigha, but he imprudently failed to register these kabuliyats. The jummabundi accounts are made up at the rates so settled, and it appears that in the famine year the proprietor reduced the rates, so that the highest rate was Re. 1-12 per local bigha.

"When the estate came under the Court of Wards the old system of accounts was carried on, but the ryots denied that they ever paid any rates above the pre-butwarah rates. The disputes were never settled, and as rents were paid they were credited to account, *i.e.*, to arrears as shown by the jummabundi papers, and thus a very heavy balance has been accumulating steadily. The Court of Wards has never been able to establish in court its claims to the higher rates.

"During the year 1877-78, 57 suits were instituted against the ryots for the recovery of rent at the above mentioned Rs. 2-2 rate. In the court of first instance we obtained decrees to the full amount in 23 cases only, and the rest were decreed to the amount admitted by the defendants, *i.e.*, at the reduced rate. On appeal preferred by the ryots before the Sub-Judge we lost all the cases decreed in our favour and obtained decrees only to the amount admitted by the ryots. Four suits for recovery of rents at the Re. 1-12 rate were instituted against those ryots who had executed registered raibundis and solihnamahs, with the Legal Remembrancer's sanction, and we were successful in these four cases. The success of these four cases enabled the manager to settle the dispute with 866 ryots, *i.e.*, very nearly one-third of the ryots on the estate, some of them paid and others held out promises to pay by signing their rent account at the rate of Re. 1-12. The Court of Wards have been successful in seven enhancement cases which were instituted as trial cases. It would have been far better had the position been boldly faced at the outset, if accounts had been made up at the rates admitted, and if *then* enhancement notices had been served throughout the estate legally, for there is no doubt that the rates admitted are absurdly low in comparison with those prevailing in some of the neighbouring estates."

299. The liabilities of the estate were Rs. 1,29,386 at the date of assumption of charge, and Rs. 1,17,357 were incurred subsequently, making a total of Rs. 2,46,743, of which Rs. 1,64,915 were paid, leaving a balance of Rs. 81,828 on the date of release of the property. Of the debts due to the estate, amounting to Rs. 46,092, Rs. 30,729 were recovered, and Rs. 2,200 written off the accounts, leaving a balance of Rs. 13,163, of which Rs. 1,571 are reported to be irrecoverable.

300. The total receipts during Government management were Rs. 2,35,482, of which Rs. 2,34,275 were expended, leaving a cash balance of Rs. 1,207. Of the expenditure Rs. 17,615 were on account of management and Rs. 11,984 for the maintenance of the ward and his family.

301. The minor, who was for more than four years in the Bhagulpore school, has acquired a moderate knowledge of English. He is reported to be intelligent, and to have made himself thoroughly acquainted with the affairs of his estate.

BHAGULPORE.

302. *Lugma.*—The debts which were due by the estate at the close of 1880-81 amounted to Rs. 74,327, which were increased during 1881-82 by Rs. 10,002, viz., Rs. 2,802 on account of interest due to Baboo Mohesh Lall on the principal amount of decree from September 1880 to January 1881 paid to him in November 1881, and Rs. 7,200 on account of interest on the total amount of debts left unpaid at the close of 1880-81. The payments were Rs. 10,002 on account of interest and Rs. 17,000 in part payment of the principal due to Messrs. Dear & Co. Of the total payments of Rs. 27,002, Rs. 15,000 were obtained by the sale of two villages, Lugma and Dhumsainah, and the rest was obtained from the collections of rent and cesses, which amounted during the year to 118 per cent. on the current demand. The balance of debts due at the close of 1881-82 was Rs. 57,327, of which Rs. 1,050 are disputed and Rs. 56,277 undisputed.

303. The Collector visited the estate in the cold weather, and the ryots are said to be generally well off. The relations between the landlord and tenants are satisfactory.

304. *Lalpore Patori.*—The poor collections in this estate (55 per cent. on the current demand) are explained by the Collector to be due to the large extent of the country over which the numerous small plots are scattered, to the opposition of the several shareholders, to the want of correct papers, and lastly to the damage done to the crops by the Koosee river.

305. The debts due by the estate were increased during the year under report by Rs. 449 on account of interest, and Rs. 97 only were paid within the year, leaving an undisputed claim at the close of 1881-82 amounting to 3,239, the greater portion of which carries interest at the rate of 24 per cent. per annum. The Board's have since the close of the year authorised the Collector to borrow a sum of Rs. 3,000 at 9 per cent. to pay it off.

306. The condition of the tenantry is said to be indifferent. They have too many masters who exact salamis and illegal cesses, and the troubles of the tenants are increased by the damage usually done to the crops by the Koosee river. With a view to put the relations between the Court of Wards and tenants of this estate on a satisfactory footing, a partition of the estate has been sanctioned.

307. *Clevland.*—The estate has been placed in accordance with Government order No. 735, dated 16th March 1881, under the Board's control from the 1st April 1881. It consists of 100 bighas of revenue free land, and was granted for the maintenance of a monument erected by the Bhagulpore community to the memory of Mr. Clevland, Collector of Bhagulpore, who died in 1784. The rental of the property is Rs. 180, which, with Rs. 20 interest on the Government security for Rs 500 which the estate possesses, makes a gross income of Rs. 200, while the recurring charges amount to Rs. 100, thus leaving an available surplus of Rs. 100 per annum, which is payable under Government orders, to the Revd. F. Droese, to be expended on prizes to the boys of the Hill school under his management.

PURNEAH.

308. *Surjapore.*—The manager, Baboo Rojoninath Chatterjee, having reverted to the subordinate executive service, Baboo Bimolanund Mookerjee was appointed to his post on a salary of Rs. 400 a month. He took charge in October 1881, and has furnished security in landed property to the value of Rs. 10,000.

309. The entire demand of revenue (Rs. 83,406) and rent (Rs. 88) due from the estate was satisfied within the year. Of the demand (Rs. 15,678) of cesses, Rs. 165 were left unadjusted. The rental at the close of 1881-82 was Rs. 1,94,980 against Rs. 1,89,872 at the end of 1880-81, thus showing an increase of Rs. 5,108, owing to fresh settlements made during the year. The current demand of rent was Rs. 1,95,487 and the arrear demand Rs. 22,571, making a total of Rs. 2,18,058, of which Rs. 1,89,425 * were recovered, and Rs. 2,455 remitted, leaving Rs. 26,189 outstanding. Of the current (Rs. 12,129) and arrear (Rs. 3,134) demand of cesses amounting to Rs. 15,263, Rs. 9,213 † were realised, and Rs. 4 remitted, leaving a balance of Rs. 6,072. The collections of rent and cesses which were 96 and 75 per cent. respectively on the current demands, are not satisfactory. Of the total arrears of rent and cesses amounting to Rs. 32,261, Rs. 11,000 (rent Rs. 10,000 and

* Includes advance collections of Rs. 11.

† Includes advance collections of Rs. 26.

cesses Rs. 1,000) were not realizable within the year, Rs. 2,543 (rent Rs. 2,499 and cesses Rs. 44) are either irrecoverable or doubtful of recovery, and Rs. 18,718 (rent Rs. 13,690 and cesses Rs. 5,028) are in process of recovery.

310. The liabilities of the estate which were increased by interest to Rs. 56,574, were entirely liquidated during the year.

311. The total receipts including the cash balance of Rs. 15,291 at the close of 1880-81 amounted to Rs. 2,27,654 and the disbursements to Rs. 1,83,534, leaving a surplus to the credit of the estate amounting to Rs. 44,120, of which the Collector has been requested to remit Rs. 20,000 to the Accountant-General for investment in Government securities. The cost of management was Rs. 14,569, or 7 per cent. on the current demand.

312. The general health of the tenants was not favorable during the year. Cholera having broken out a native doctor was temporarily deputed with medicines to the affected parts, the cost being borne by the estate. The disease has now almost disappeared. The condition of the tenantry is reported to have been good and the relations between the landlord and tenants satisfactory.

313. In some of the mustagiri mehals cesses were being realized at higher rates than the law contemplated. This has been rectified by the manager who explained to the tenants the extent of their liability.

314. The manager examined the accounts of the tahsildars during his cold-weather tour, and found them correct. Complaints were made regarding the grant of receipts to ryots who had paid their rents. The manager instituted enquiries, and the dakhilanavis of the sudder office who was found in fault was dismissed.

315. With a view to recover the mal lands of which the estate has been dispossessed by the milikdars, the Board have sanctioned the entertainment of a special establishment at a cost of Rs. 141 per mensem, of which Rs. 47 will be payable by the estate, and have directed the institution of proceedings against the milikdars.

316. The Board have recently sanctioned the purchase of four new sugarcane mills of the Beheea pattern from the funds of the estate, the cost of which will be recouped by hiring them out to the ryots, who, it is stated, will gladly pay 4 annas a day for each mill.

317. The minors were for the most part of the year at the Benares wards institution, from which they have been removed to the Government school at Bhagulpore, and are placed under Moulvi Syud Imdad Imam, of the Patna college, who has been appointed their tutor-guardian on a salary of Rs. 200 per mensem, with free quarters in the same house as the wards. They are reported to have made fair progress in their studies while at Benares. They are both physically weak, and of sickly habit. Since the close of the year they have been allowed to proceed to Agra, Delhi, and Simla for change of air. The marriage of the minors with the two daughters of the Nawab Nazim of Bengal has been sanctioned.

318. *Russulpore.*—In accordance with an order from the civil court, the Court of Wards under Act IX (B. C.) of 1879 took charge in August 1881 of the property of Gholam Abbas and others, minors, the children of Syud Gholam Reza, deceased.

319. The estate is situated in Bengal and the North-Western Provinces; the greater portion lies in Bengal in the districts of Purneah, Maldah, and Doomka, and is managed in the usual way by the Collector of Purneah; but he has no charge of the persons of the minors or of their affairs other than the management of their landed estates in Bengal. The surplus profits which remain from the management of their estates at the close of each year are, after deduction of a working balance, transmitted to the Collector of Muzaffarnagar to be applied at the discretion of the Board of Revenue, North-Western Provinces. Under this arrangement the Board of Revenue, Lower Provinces, has no concern with the disposal of the surplus transmitted, and requires no account of it; but the Collector of Purneah has to furnish the Board of Revenne, North-Western Provinces, with any accounts or other information whenever required.

320. The annual rental of the property in Bengal, which is chiefly let in patni and farm is Rs. 25,276; the total charges amount to Rs. 19,172; the available surplus is thus Rs. 6,104. Mr. Lewis is the manager on Rs. 150 per mensem.

PURNEAH. Including his salary the total annual charges of management amount to Rs. 3,906, or 15 per cent. on the rental; this is a high rate, and the Commissioner has been asked to reduce it.

321. The wards and their families live at Muzaffarnagar, and their maintenance and education are provided for by the Collector of that district.

322. *Mirza Mahomed Hossein.*—This trust estate, which was given by Mirza Mahomed Hossein for the maintenance of a school and a serai at Purneah, was brought, in accordance with Government order No. 735, dated 16th March 1881, under the control of the Board with effect from the 1st April 1881. It consists of four revenue-paying mehals with a rental of Rs. 1,032, and possesses Government securities for Rs. 6,200, the interest from which is Rs. 248; the gross income is therefore Rs. 1,280, from which Rs. 630 are expended on account of recurring charges, leaving a balance of Rs. 650, which with Rs. 276 on account of grant-in-aid from Government, and Rs. 124 on account of schooling fees, makes a total of Rs. 1,050, which is devoted to the maintenance of the school and the serai. A special rate* has been fixed as leviable by Government in the case of this estate, while in other trust estates the rate is only four annas per cent. The rate in any case is considered to be a treasury rate, and is levied in addition to the general management rate.

* One per cent. per annum on the first Rs. 2,000, and one half per cent. per annum on the rest of all disbursements.

MALDAH. 323. *Chanchal.*—The appeal in the adoption case, which is referred to in paragraph 239 of the previous year's report, has been decided by the High Court in favour of the elder widow. The adopted boy, however, is not as yet acknowledged by the Court of Wards, awaiting the expiry of the time of appeal to the Privy Council.

324. The claim of the elder widow to pergunnah Rokunpore as her *stridhan* property, was enquired into by the Collector, and is pending decision.

325. The whole of the revenue (Rs. 68,487), rent (Rs. 1,673), and cesses (Rs. 7,372) due from the estate was paid within the year. The rental of the estate at the close of the year under review was Rs. 1,76,112 against Rs. 1,82,623 in the previous year, thus showing a net decrease of Rs. 6,511, owing chiefly to relinquishments and non-renewal of the lease of 12 annas' share of pergunnah Gurhi on behalf of the younger widow's estate. The current (Rs. 1,76,123) and arrear (Rs. 1,05,572) demand of rent, including interest, was Rs. 2,81,695, of which Rs. 1,84,918 were collected and Rs. 5,527 remitted, leaving Rs. 91,250 outstanding. Of the total demand of cesses due to the estate amounting to Rs. 10,580, Rs. 6,264 were recovered and Rs. 203 remitted, leaving Rs. 4,113 uncollected. The collections of rent and cesses were 104 and 116 per cent., respectively, on the current demand, which is satisfactory. Of the total balance of Rs. 95,363 (rent Rs. 91,250 and cesses Rs. 4,113) outstanding at the close of 1881-82, Rs. 38,310 (rent Rs. 35,904 and cesses Rs. 2,406) are good and in process of recovery, Rs. 7,463 (rent Rs. 7,252 and cesses Rs. 211) bad and irrecoverable, Rs. 5,089 (rent Rs. 4,933 and cesses Rs. 156) doubtful, but not disputed, and Rs. 44,501 (rent Rs. 43,161 and cesses Rs. 1,340) were not realizable before the close of the year. Of the debts due to the estate amounting to Rs. 2,087, Rs. 2,008 were recovered, leaving a balance of Rs. 79, which is irrecoverable or doubtful of recovery.

326. The total receipts including the cash balance (Rs. 48,423) of 1880-81 amounted to Rs. 2,78,854 and the disbursements to Rs. 1,91,072, leaving a surplus of Rs. 87,782 to the credit of the estate at the close of 1881-82. The cost of management was Rs. 33,823, or 18 per cent. on the current demand (Rs. 1,81,485) of rent and cesses due to the estate. Excluding Rs. 4,888 on account of survey and settlement and Rs. 2,324 for repairs to kutcherry buildings, purchase of tents, and erection of racks for the record office, the charges of management proper were Rs. 26,611 or 14 per cent. on the demand. The expenditure on account of schools was Rs. 841, and Rs. 660 were contributed for the support of charitable dispensaries. The Chanchal dispensary was abolished in December 1881. The sum of Rs. 8,328 was spent in repairs of houses and roads, excavation of tanks and clearance of jungles.

327. A large area of low swampy land, which was looked upon as unculturable waste, was drained and rendered fit for cultivation. The channels cut not only drain off the water early in the season as the rivers fall, but are the

means of carrying in during the floods a large amount of silt from the rivers which is gradually raising the level of the lands, and will soon render almost the entire area fit for cultivation. The area brought under cultivation is said to be yearly increasing.

328. In paragraph 240 of the last year's report it was stated that 91 villages with an area of 42,124 acres remained to be measured. In order to carry on this work the sum of Rs. 5,736 was sanctioned. Up to the 31st March 1882, 45 villages with an area of 12,840 acres were surveyed, and the amount spent out of the total allotment for the work was Rs. 3,202. The work done in comparison with the expenditure is not satisfactory, but it is stated that the work will be completed within time, and that no additional sanction for expenses will be needed. No settlement work was taken in hand during the year, owing to the measurement work not having been completed. It will be commenced, however, as soon as the amins complete their work and submit the papers and maps.

329. The indigo factories were closed during the year. Offers were received from a planter who was willing to take the lease of the factories at Rs. 500 a year on certain conditions laid down by the Board. The younger widow who owns the factories and was consulted as to their disposal, expressed her unwillingness to grant a long lease, but she had no objection to the lease being granted for one year only. This, however, was declined, and the factories have remained closed. The future arrangements in regard to them will depend on the wishes of the proprietress.

330. Mr. H. R. Reily, a Deputy Magistrate and Deputy Collector, was the manager of the estate throughout the year.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack...	Kanika ...	Rajah Paddolabh Bhanj.	48	Act XXXV of 1858.	1864	20,408	...	6,500	26,908	1,05,741	4,766	1,10,507	83,599	27,718	1,71,853	13,568
	Panimando ...	Radhabinod Basu ...	20	Regulation X of 1793.	1866	1,204	1	106	1,311	2,408	76	2,484	1,173	743	4,239	181
	Indalow ...	Radha Syam Dass ...	15	Ditto ...	1868	1,088	98	98	1,284	2,261	71	2,332	1,048	483	4,776	228
	Haripa ...	Sri Churn Patnaik ...	10	Act IV (B.C.) of 1870.	1874	1,025	353	180	1,558	3,912	121	4,033	2,475	429	8,908	271
	Gotra ...	Brindabun Lal ...	18	Ditto ...	1874	907	23	83	1,013	2,082	63	2,145	1,132	667	3,952	125
		Jadabanund Lal ...	16													
	Palda ...	Narsingh Panda ...	10	Ditto ...	1874	2,860	48	276	3,184	6,008	187	6,195	3,011	3,880	9,436	460
	Junardunpore*	Sona Debya ...	18	Ditto ...	1876	246	...	23	287	705	22	727	440	633	869	47
		Rupa Debya ...	15													
Pooree ...	Rorhung ...	Narayan Bidyadhur Mahapatra.	16	Ditto ...	1873	3,383	273	264	3,920	5,300	264	5,564	1,644	2,332	8,500	401
		Total ...		.....	...	31,139	796	7,530	39,465	1,28,417	5,570	1,33,987	94,522	36,885	2,12,533	15,281
	Attached Estates.															
Cuttack ...	Sukinda ...	Not yet known ...	...	Regulation V of 1799.	1879	1,364	...	811	2,175	11,721	912	12,633	10,458	13,189	26,404	2,365
Balasore ...	Chuck Salim ...	Aparna Dai ...	Not known	Act VIII of 1859.	1861	731	...	...	731	1,000	...	1,000	269	.....	1,000	.....
		Total ...	...	.....	...	2,095	...	811	2,906	12,721	912	13,633	10,727	13,189	27,404	2,365
		Grand Total ...	...	.....	...	33,234	796	8,341	42,371	1,41,138	6,482	1,47,620	1,05,249	50,074	2,39,937	17,646

* The estate was released

VIII.

DIVISION.

Collections of—							Balance after deducting Remissions of—											
Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shown in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,03,572	5,930	1,09,502	99·9	...	1,612	1,11,114	.....	...	65,153	5,581	19,150	17·3	...	69,662	50,020	.....	...	1874-75, paras. 389 to 394.
2,417	70	2,487	100·1	...	203	2,690	3	...	1,335	111	237	9·5	...	1,309	1,887	5,138	...	1874-75, ,, 380 & 381.
2,128	134	2,262	96·9	...	153	2,415	183	11	935	94	298	12·6	...	1,225	1,375	3,022	...	1874-75, ,, 382 to 384
3,319	115	3,434	85·1	...	178	3,612	274	10	4,421	156	628	15·5	...	1,991	1,422	1,511	...	1874-75, ,, 375 ,, 379.
1,928	44	1,972	91·9	...	121	2,093	41	3	1,780	81	505	23·5	...	1,679	576	.....	...	1875-76, ,, 324 ,, 327.
5,918	167	6,085	98·2	...	135	6,220	5	21	3,518	293	858	13·8	...	6,614	2,628	5,075	...	1875-76, ,, 328 ,, 331.
462	16	478	65·7	...	.....	478	.....	...	407	31	114	15·6	...	913	84	504	...	1876-77, ,, 361 ,, 366.
6,120	286	6,406	115·1	...	317	6,723	165	9	2,277	115	72	1·2	...	5,267	3,716	.....	...	1874-75, para. 395.
1,25,864	6,762	1,32,626	98·9	...	2,719	1,35,345	671	54	79,826	6,462	21,862	16·3	...	88,660	61,708	15,250	...	
10,448	1,202	11,650	92·2	...	2,233	13,883	.....	...	15,956	1,163	2,011	15·9	535	4,561	19,965	.....	...	1878-79 paras. 284 to 291.
1,000	...	1,000	100·0	...	.....	1,000	.....	...	.....	...	.....	.....	...	865	135	.....	...	1875-76. para. 342.
11,448	1,202	12,650	92·7	...	2,233	14,883	.....	...	15,956	1,163	2,011	14·7	535	5,426	20,100	.....	...	
1,37,312	7,964	1,45,276	98·4	...	4,952	1,50,228	671	54	95,782	7,625	23,873	16·1	535	94,086	81,808	15,250	...	

on the 1st March 1882.

SECTION VIII.

ORISSA DIVISION.

331. The changes in administration in this division, referred to in last year's report, have produced results which may be considered highly satisfactory. The realisations have advanced in spite of the partial loss of crops from inundation, and the outstanding balances have been reduced as well by increased collections as by the adjustment of arrear accounts with the tenants. The resettlement of the Kanika estate was brought to a conclusion during the year, and has resulted in the addition of more than sixteen thousand rupees to the rent-roll, derived from new lands brought under cultivation and without any increase in the rate of rent. Considerable sums have also been spent on the improvement of this property, which, after paying off nine lakhs of debt, with which it was encumbered when it came under the charge of the Court eighteen years ago, has now a cash balance at credit of more than fifty thousand rupees. The Board may point to the history of this estate as a remarkable instance of successful administration by the Court of Wards.

CUTTACK.

332. *Kanika.*—The whole of the demand of Government revenue (Rs. 20,408) and cesses (Rs. 6,500) due from the estate was paid during the year. The total demand (current Rs. 1,05,741 and arrear Rs. 66,112) of rent due to the estate was Rs. 1,71,853, of which Rs. 1,03,572, or 97 per cent. on the current demand, were collected, and Rs. 3,128 remitted. Thus the balance amounted to Rs. 65,153, of which Rs. 10,194 were not realizable before the close of the year under review, and Rs. 22,487 were in process of recovery; the remainder being irrecoverable or doubtful of recovery on account of failure of crops from inundations and lands lying waste. After proper enquiries the irrecoverable balances will be written off the accounts. Of the total demand of cesses, amounting to Rs. 13,568, Rs. 5,930, or 124 per cent. on the current demand (Rs. 4,766), were realized, and Rs. 2,057 remitted, leaving a balance of Rs. 5,581, of which Rs. 635 only are reported to be doubtful and disputed.

333. The charges of management, including Rs. 8,163 on account of survey and settlement, amounted to Rs. 19,150, or 17 per cent. on the current demand (Rs. 1,10,507) of rent and cesses due to the estate. Excluding the settlement expenditure the charges were Rs. 10,987, or 9 per cent. on the demand. The total receipts from all sources were Rs. 1,38,832, while the disbursements amounted to Rs. 88,812. The cash balance was thus Rs. 50,020, of which the Collector has been requested to remit Rs. 30,000 to the Accountant-General for investment in Government securities. Of the charges Rs. 23,690 were on account of maintenance of the proprietor and family, social and religious ceremonies, &c., Rs. 950 were contributed towards the advancement of primary education among the tenants of the estate, and Rs. 13,393 were spent on embankments. The Collector has been requested to consider what other works should be undertaken for the improvement of the property.

334. Cholera broke out in several villages of the estate twice during the year, and it was found necessary to depute native medical practitioners with medicines for the relief of the sufferers, the cost being paid by the estate.

335. Regarding the condition of the tenantry, the Collector writes:—

"The manager reports that about ¾ths of the ryots of the estate may be said to be in good condition, and the rest are not so well off. Although the ryots are somewhat averse to paying in their rents punctually to the estate, and consequently the mustagirs are sometimes required to sue them under Act X for recovery of rents, yet on the whole they seem to be well disposed towards their landlord, and their relations with the estate may be said to be satisfactory. The generality of the ryots are neither rich nor poor, and they are not compelled to borrow money for cultivating their lands, except in years of drought or inundation."

336. The settlement of the estate, reported to be in progress in paragraph 253 of last year's report, was completed during the year under review.

The main results of the measure are summed up by the Commissioner as follows :—

"The area of the estate as now ascertained is 4,02,258 mans or bighas, equivalent to 3,33,392 acres, and is classified as follows :—

	Bighas.	Acres.
Cultivated lands	1,00,364 =	83,182
Culturable ,, ...	3,739 =	3,099
Rent-free and service ,, ...	12,061 =	9,996
Waste and jungle ,, ...	1,65,545 =	1,37,204
Road-sites, water-courses, tanks, &c.	1,20,549 =	99,911
Total ...	4,02,258 =	3,33,392

"Of the 662 villages comprised in the estate, the resettlement of 604 villages, containing 3,10,578 bighas, or 2,57,407 acres, was undertaken. Of these 256 villages with 2,14,005 bighas or 177,367 acres have been settled by actual measurement, and the rest (348) by local enquiries and examination of the mustagirs' accounts.

"The settlement, extended over a period of two years, and cost Rs. 19,046. The result of the operations is an addition to the rent-roll of the estate of Rs. 16,629, and this has been obtained solely by bringing under assessment lands brought under cultivation after the previous settlement, or otherwise not included in the jummabundi, without enhancing the rate of rent."

337. *Panimando and Gotra.*—The minor proprietors of these two estates have been withdrawn from school, and are now learning zemindary work under their guardian and the general manager of the wards' estates in the district.

338. *Junardunpore.*—This petty estate was taken in charge in May 1876 under Act IV (B.C.) of 1870, and was released to the proprietors (who were considered competent to manage their property with the aid of their adult husbands) in March 1882, the period of the Court of Wards' management thus extending over nearly six years.

339. The whole of the demand of revenue (Rs. 1,584) and cesses (Rs. 109) due from the estate was paid. The total demand of rent and cesses due to the estate was Rs. 4,859, of which Rs. 4,421, or 90 per cent., were collected, leaving a recoverable balance of Rs. 438. There were no debts due to the estate, and those due by it, amounting to Rs. 132, were paid off. The total receipts during the period of the Court's management were Rs. 4,471. The expenditure amounted to Rs. 4,387, of which Rs. 347, or 7 per cent. of the receipts, were spent on account of management, Rs. 1,462 for the maintenance of the wards, social ceremonies, &c., and Rs. 500 were invested in Government securities. The cash balance at the date of release was Rs. 84.

340. *Sukinda.*—The whole of the Government revenue (Rs. 1,364) and cesses (Rs. 811) was paid by the estate during the year. Of the total demand (Rs. 28,769) of rent and cesses due to the estate, Rs. 11,650, or 92 per cent. on the current demand (Rs. 12,633), were collected, leaving a balance of Rs. 17,119, or Rs. 4,486 more than the current demand. Of the balance Rs. 11,539 are reported to be irrecoverable. A portion of this sum has been remitted since the close of the year, and statements are under preparation for the remission of the remainder. The Collector has been requested to see that during the current year the realizable arrears are collected, and the accounts are cleared of all irrecoverable items. The property is now free from debt, and possessed at the close of the year a cash balance of Rs. 19,965.

341. The measurement of three zillahs of the estate, which were brought under resettlement, has been completed, and it is hoped that the preparations of the rent-roll and the conclusion of settlements with the ryots, will be finished within the present year.

342. The Collector submits the following report on the condition of the tenantry :—

"The generality of the ryots are very poor, and live from hand to mouth. It is not that the opportunity for improving their condition is wanting, for there is far more culturable land available than the present population could cultivate, but ignorant as they are they are also improvident and lazy. They hardly cultivate more land than is barely sufficient to yield crops equal to their year's consumption, and any produce they have in excess they spend in social ceremonies.

"There being now disputing claimants to the guddee of the estate, the ryots are divided, but on the whole are reported to be quiet people, obedient to their landlord and his well-wishers."

343. In order to provide against extensive losses caused to the crops by wild elephants, the provisions of Act VI of 1879 have been extended to the estate under Government notification dated 13th March 1882. Besides this some strong embankments are considered necessary, but as it is still uncertain how long the estate will remain under the charge of the Collector, no extensive works have either been provided for or undertaken.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the begining of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh.	Dhanwar	Maharajah Ram Bahadoor Narain Deo.	56	Act XXXV of 1858.	1864	8,564	2,910	2,865	14,339	51,097	2,211	53,308	38,969	11,743	61,501	3,487
	Jeridih	Bechittra Narain Singh	12	Act IV (B.C.) of 1870.	1873	347	.....	197	544	3,135	160	3,295	2,751	2,614	5,343	290
	Serampore... ...	Raja Sarda Nairain Singh.	15	Act IX (B.C.) of 1879.	1880	1,516	.....	2,261	3,777	32,662	1,637	34,299	30,522	24,968	38,428	2,129
Lohardugga.	Deogan	Kishen Baksh Rai ...	20	Regulation X of 1793.	1864	2,071	27	2,576	4,674	26,170	1,575	27,745	23,071	12,342	35,448	2,060
	Chota Nagpore	Protap Udai Nath Sahi Deo.	16	Ditto ...	1869	14,364	.....	65,414	79,778	1,65,386	60,233	2,25,619	1,45,841	1,14,458	3,37,393	1,54,787
		Jagat Mohan Sahi Deo	16													
	Pangri Kallan ...	Pratap Singh	34	Act XXXV of 1858.	1875	.....	11	22	33	463	11	474	441	308	547	11
Manbhoom.	Dhalbhoom	Ram Chandra Dhal ...	20	Regulation X of 1793.	1867	4,267	.....	.....	4,267	44,009	.....	44,009	39,742	28,295	48,966	.....
		Narsingh Chandra Dhal	19													
	Katras	Gunga Narain Singh ...	18	Act IV (B.C.) of 1870.	1870	1,321	.....	1,023	2,344	11,350	771	12,121	9,777	9,315	13,003	1,169
	Nowagurh... ...	Banwari Lall Singh ...	16	Ditto ...	1873	1,036	.....	967	2,003	11,444	676	12,120	10,117	1,379	15,658	1,608
		Total ...				33,486	2,948	75.325	1,11,759	3,45,716	67,274	4,12,990	3,01,231	2,05,422	5,56,287	1,66,141
	Encumbered Estates.															
Hazaribagh.	Akruhaan ...	Bukshi Bishnath Singh	...			.....	2,485	156	2,641	3,747	143	3,890	1,249	152	4,899	222
		Bukshi Basanta Lal ...														
	Khaira Chuttra ...	Digumber Singh ...	...			.....	275	149	424	2,024	101	2,125	1,701	290	2,566	183
	Jagadih	Raja Dodraj Khan ...	...			.....	.....	419	419	2,151	453	2,604	2,185	1,012	2,828	634
	Marafari	Thakur Dukh Bhunjun Singh.	...		1878	.....	197	104	301	2,107	94	2,201	1,900	706	3,009	147
	Majhladih	Thakur Hit Narain Singh.	...			.....	31	79	110	896	58	954	844	3	959	67
	Parasawan ...	Lachman Singh ...	...			.....	234	204	438	2,455	114	2,569	2,131	30	3,109	186
	Dorunda	Tekait Jobraj Singh ...	...		1879	942	.....	1,109	2,051	13,501	684	14,185	12,134	5,512	16,591	969
	Asko	Tekait Peraig Singh ...	...			146	.....	161	307	2,254	106	2,360	2,053	18	3,140	163
	Satgawan	Tekait Than Narain Singh.	...		1880	1,394	.....	2,027	3,421	16,458	1,443	17,901	14,480	13,305	26,732	2,865
	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	93	.....	151	244	846	40	886	642	.....	1,078	40
	Dighi	Tekait Jhamon Narain Singh.	...			94	.....	109	203	1,166	38	1,204	1,001	.....	1,166	38
Lohardugga.	Bundu	Tekait Radha Mohan Rai.	...			.....	1,056	733	1,789	4,242	633	4,875	3,086	3,929	4,536	893
	Bhonro	Pandai Hurnath Rai ...	...			.....	57	57	114	1,376	41	1,417	1,303	1,739	1,794	115
	Silli	Tekait Lachmi Narain Singh.	...			.....	847	917	1,764	5,869	836	6,705	4,941	4,172	6,881	1,155
	Ootka	Lal Juggutnath Sahi Deo.	...			.....	164	191	355	2,149	170	2,319	1,964	572	2,448	175
	Pandra	Lal Jug Mohan Sahi ...	...			.....	58	112	170	1,400	68	1,468	1,298	1,329	2,296	93
	Harin	Hakim Radha Madhub Singh.	...			.....	33	34	67	483	15	498	431	402	731	20
	Budla	Lal Lachman Sahi ...	...			.....	95	70	165	1,212	44	1,256	1,091	1,012	2,112	57
	Tunju	Mussamut Kunj Kuer	...			.....	33	74	107	894	37	931	824	349	1,178	73
		Mussamut Hurpria Kuer.														
	Moorhoo	Bhikum Singh Goujha	...	Act VI of 1876		.....	68	35	103	672	36	708	605	780	902	65
	Kankey	Lal Sibnath Sahi ...	...			.....	45	52	97	878	32	910	813	1,478	1,125	64
		Raghunath Sahi ...														
	Burhadih	Manki Gunga Dhur Singh.	...			.....	829	271	1,100	2,232	228	2,460	1,360	919	2,693	348
	Augara	Manki Magun Singh ...	...			.....	240	116	356	504	102	606	250	390	907	193
	Koorkoora... ...	Baraik Sohur Sahi ...	...			.....	128	46	174	918	30	948	774	592	978	40
	Burway	Tekait Raghubar Sahi	...		1879	.....	1,763	3,033	4,796	9,481	2,798	12,279	7,483	5,639	10,685	3,453
	Hoorhoori	Baraik Ghiva Sahi ...	...			.....	179	164	343	1,134	55	1,189	846	769	2,010	82
	Arrooa ...	Gopal Nath Tewary ...	...			.....	155	189	344	2,075	90	2,165	1,821	2,139	2,779	90
	Jungi ...	Lal Kassi Nath Sahi ...	...			.....	94	151	245	1,324	113	1,437	1,192	451	2,298	113
	Nowdiha ...	Shewsarun Singh ...	...			.....	106	37	143	810	137	947	804	1,020	1,160	377
	Doora ...	Saiyed Pearz Hossain	...			.....	73	.....	73	381	.....	381	308	110	689	.....
	Tilmi ...	Thakur Fani Mutoop Nath Sahi.	...			.....	61	526	587	2,606	451	3,057	2,470	915	4,783	978
	Namsedag ...	Durga Baksh Singh ...	...			.....	231	95	326	2,015	90	2,105	1,779	510	4,738	216
	Laigunge ...	Chat Lal Mokund Nath Sahi Deo.	...			.....	25	477	502	5,873	309	6,182	5,680	2,153	8,940	592
	Poonjree ...	Lachmi Baksh Rai ..	...			.....	1,281	1,049	2,330	10,090	740	10,830	8,500	4,972	18,251	1,819
	Soondari ...	Baraik Harukhnun Singh.	...			.....	252	192	444	1,718	156	1,874	1,430	1,633	2,805	229
	Bodla ...	Mussamut Anand Kuer	...			.....	193	168	361	1,856	138	1,994	1,633	623	2,073	142
	Akasi ...	Bishnath Sahi ...	...			.....	104	200	304	746	154	900	596	355	908	510
	Saridih ...	Thakur Moheshanand	...			.....	33	25	58	485	18	503	445	314	676	23
	Dehat Ooparpat ...	Baralal Mirtonjoy Nath Sahi Deo.	...			.....	267	2,092	2,359	24,521	3,093	27,614	25,255	2,774	33,431	4,931
	Kairo ...	Thakur Radhanath Sahi.	...			.....	1,487	2,170	3,657	5,795	1,985	7,780	4,123	2,895	10,290	3,529
	Siri ...	Thakur Jitnath Sahi ...	...			.....	455	732	1,187	3,900	734	4,634	3,447	1,520	5,479	2,464

TION IX.

DIVISION.

Collection of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20), on current demand (column 13.)	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, an 23.	Balance after deducting Remissions of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shewn in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
54,209	2,140	56,349	105·7	...	19,488	75,837	...	...	6,513	1,547	11,871	22·2	302	51,987	23,420	.....	5,000	1874-75, paras. 418 to 430
3,934	232	4,166	126·4	...	36	4,202	...	...	1,039	57	167	5·0	.....	1,969	4,680	.....	.....	1874-75, ,, 415 ,, 417
31,336	1,420	32,756	95·4	...	3,491	36,247	...	...	5,776	400	4,657	13·5	36,643	13,280	6,635	.....	37,628	1879-80, ,, 291 ,, 294
29,098	1,823	30,921	111·4	...	12,516	43,437	...	...	5,453	817	6,989	32·4	.....	36,764	12,026	86,119	.....	1874-75, ,, 431 ,, 439
1,90,881	94,882	2,85,763	126·6	...	20,635	3,06,398	...	...	1,12,389	51,913	52,953	23·4	303	2,58,043	1,09,557	1,53,028	4,227	1874-75, ,, 440 ,, 442
393	11	404	85·2	...	4,488	4,892	...	12	154	.....	96	20·2	.....	338	4,766	.....	.....	1875-76, para. 371
45,719	.....	45,719	103·8	...	14,274	59,993	...	...	775	.....	6,082	13·8	.....	63,109	19,097	2,32,999	5	1875-76, paras. 379 to 381
11,795	649	12,444	102·6	...	349	12,793	...	...	911	454	976	8·0	.....	8,295	12,837	20,628	.....	1874-75, para. 444
12,643	1,238	13,881	114·5	...	484	14,365	...	...	1,713	295	867	7·1	7,893	4,143	2,841	.....	31,544	1875-76, paras. 372 to 374
3,80,008	1,02,395	4,82,403	116·8	...	75,761	5,58,164	...	12	1,34,723	55,483	84,658	20·4	45,141	4,37,928	1,95,859	4,92,774	78,404	
3,914	155	4,069	104·6	...	88	4,157	...	...	1,015	66	208	5·3	712	3,264	125	.....	12,578	
2,391	170	2,561	120·5	...	.....	2,561	...	...	29	15	118	5·5	1,846	723	164	.....	4,457	
2,698	579	3,277	125·8	...	1,023	4,300	...	...	146	108	156	5·9	3,532	977	647	.....	13,829	
2,363	83	2,446	111·1	...	114	2,560	...	...	309	52	113	5·1	1,780	1,189	184	.....	10,075	
1,012	67	1,079	113·1	...	.....	1,079	...	...	125	11	90	9·4	795	96	101	.....	19,272	
2,474	111	2,585	100·6	...	.....	2,585	...	...	601	75	124	4·8	1,695	550	246	.....	20,046	
14,362	711	15,073	106·2	...	1,206	16,279	...	...	1,911	187	851	5·9	14,143	4,371	2,426	.....	1,15,153	
2,568	128	2,696	114·2	...	199	2,895	...	...	458	38	134	5·6	1,647	863	269	.....	14,434	
20,208	1,528	21,736	121·4	...	520	22,256	...	...	8,929	1,357	833	4·6	28,441	4,688	1,599	.....	2,12,919	
1,384	55	1,439	162·4	...	143	1,582	...	...	188	6	35	3·9	103	339	1,105	.....	18,103	
1,708	43	1,751	145·4	...	54	1,805	...	...	109	5	47	3·9	569	317	872	.....	987	
4,245	739	4,984	102·2	...	51	5,035	...	...	291	154	419	8·5	4,656	3,374	515	.....	10,880	
1,397	58	1,455	102·6	...	.....	1,455	...	...	290	11	90	6·3	2,420	658	26	.....	11,069	
5,689	762	6,451	96·2	...	.....	6,451	...	...	1,192	392	442	6·5	5,706	4,225	250	.....	14,618	
2,387	157	2,544	109·7	...	18	2,562	...	...	62	18	72	3·1	1,588	1,271	203	.....	13,197	
1,384	84	1,468	100·0	...	.....	1,468	...	...	287	9	91	6·1	2,145	388	173	.....	11,253	
471	13	484	97·9	...	.....	484	...	...	100	7	44	9·1	546	261	35	.....	592	
1,532	55	1,587	126·3	...	.....	1,587	...	...	98	2	68	5·4	1,220	1,169	142	.....	8,720	
1,077	59	1,136	122·0	...	.....	1,136	...	...	20	14	59	6·3	561	554	311	.....	1,875	
838	53	891	125·8	...	.....	891	...	...	20	11	42	5·9	979	584	66	.....	1,181	
1,125	64	1,189	130·6	...	.....	1,189	...	...	.....	.....	88	9·6	2 02	242	135	.....	6,815	
2,113	179	2,292	93·1	...	.....	2,292	...	...	423	169	185	7·5	1,130	1,663	233	.....	3,763	
719	136	855	141·8	...	10	865	...	...	188	57	30	4·9	196	970	59	.....	318	
952	37	989	104·3	...	.....	989	...	...	26	3	67	7·0	621	515	378	.....	796	
10,514	3,083	13,597	110·7	...	.....	13,597	...	4	231	370	815	6·6	9,954	7,968	499	.....	25,643	
1,333	61	1,394	117·2	...	4	1,398	...	...	243	2	60	5·0	508	1,385	214	.....	8,468	
2,479	90	2,569	118·6	...	.....	2,569	...	...	.....	.....	147	6·7	2,767	1,390	404	.....	10,531	
1,790	99	1,889	131·2	...	.....	1,889	...	...	338	14	64	4·4	1,278	871	127	.....	16,348	
721	31	752	79·4	...	.....	752	...	...	439	346	69	7·2	600	208	895	.....	2,632	
217	.....	217	56·9	...	.....	217	118	...	472	.....	11	2·8	.....	283	33	.....	2,099	
3,312	514	3,826	125·1	...	.....	3,826	...	...	455	410	87	2·8	1,140	3,269	245	.....	14,923	
1,971	24	1,995	94·7	...	.....	1,995	...	...	2,767	192	76	3·6	540	1,721	168	.....	41,362	
6,802	353	7,155	115·7	...	71	7,226	...	...	2,049	240	271	4·3	3,843	4,289	976	.....	51,584	
11,609	780	12,389	114·3	...	10	12,399	...	522	3,510	1,039	509	4·6	9,809	4,826	2,227	.....	39,341	
1,944	209	2,153	114·8	...	.....	2,153	...	...	209	20	90	4·8	1,175	2,425	96	.....	6,486	
1,882	136	2,018	100·6	...	.....	2,018	...	...	191	6	55	2·7	1,159	1,174	253	.....	13,483	
909	510	1,419	157·6	...	16	1,435	...	...	.....	.....	20	2·2	743	936	91	.....	4,945	
508	6	514	102·1	...	.....	514	...	...	168	17	24	4·7	319	430	55	.....	3,489	
25,948	2,039	27,987	101·3	...	327	28,314	...	...	6,934	2,893	925	3·3	6,447	22,858	858	.....	75,820	
6,009	1,573	7,582	97·4	...	756	8,338	...	5,898	4,281	1,956	383	3·2	.....	10,012	838	.....	38,483	
4,408	1,755	6,163	132·9	...	77	6,240	...	...	653	620	190	4·1	4,923	2,430	217	.....	62,488	

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and Arrear demand of— Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Encumbered estates—*contd.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lohardugga—*continued.*	Mesra ...	Thakur Udit Narain Sikpur.	...			.....	835	192	1,027	2,481	161	2,642	1,615	255	3,086	275
	Jilinga ...	Sib Narain Sahi ...	...			.....	26	112	138	1,624	74	1,698	1,560	166	2,857	144
	Bokrunda ...	Bhya Anoop Nath Sahi	...			.....	82	77	159	1,008	45	1,053	894	399	1,318	67
	Khuntipatti ...	Manjhia Bhikham Singh.	...			.....	492	139	631	1,381	141	1,522	891	676	1,828	238
	Loohata ...	Manki Mungul Singh	...			.....	630	182	812	1,291	152	1,443	631	982	1,357	163
	Murdhan ...	Thakur Chytun Singh	...			.....	845	267	1,112	2,179	211	2,390	1,278	303	2,386	354
	Jonah ...	Manki Phalinder Sahi	...			.....	210	217	427	1,128	191	1,319	892	501	1,216	206
	Beltrit Bellenge ...	Bhya Abhoy Nath Sahi Deo.	...		1880	.....	100	111	211	1,388	85	1,473	1,262	486	1,504	137
	Barenda ...	Tekait Braja Gopal Singh.	...			.....	672	897	1,569	2,576	781	3,357	1,788	188	5,197	1,728
	Hateekursey ...	Lal Bunwari Sahi ...	...			.....	71	73	144	767	24	791	647	138	784	24
	Akasi ...	Bhya Ramnath Sahi ...	...			.....	35	67	102	648	19	667	565	47	671	59
	Badla* ...	Lal Radha Govind Nath Sahi.	...			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bagha* ...	Bhya Deraj Nath Sahi	...			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Barlanga* ...	Jodubur Singh ...	...			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kolabur Singh ...	...													
	Roru* ...	Panday Juggernath Rai.	...		1882	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Singbhoom.	Chinpore ...	Raghunath Mahapatra	...	Act VI of 1876	1880	91	.....	.....	91	2,243	.....	2,243	2,152	.....	2,243	.....
	Kera ...	Junardun Singh ...	...		1881	.....	.....	.....	.....	193	.....	193	.....	.....	193	.....
	Kocha ...	Mussamut Moni Kumari.	...			.....	.....	.....	.....	812	.....	812	.....	.....	812	.....
Manbhoom.	Patkoom ...	Udaya Aditya Deb ...	...			3,165	.....	2,337	5,502	18,300	1,624	19,924	14,422	4,321	33,450	4,731
	Pandra ½ ...	Sib Narain Singh, Jagat Narain Singh (minor), son of late Ananta Narain Singh.	...			161	.....	1,748	1,909	22,138	1,660	23,798	21,889	7,956	29,454	2,689
	Tinsoyaha ...	Lakhi Narain Singh ...	...			.....	485	138	623	1,271	138	1,409	786	176	3,886	334
	Naro ...	Hari Das ...	...			.....	813	267	1,080	4,024	212	4,236	3,156	2,326	4,626	283
	Torung ...	Manki Doman Singh ...	...		1878	233	.....	108	341	1,968	63	2,031	1,690	365	3,739	72
	Satrakhani ...	Mon Mohan Singh ...	...			.....	874	201	1,075	2,531	176	2,707	1,632	748	7,355	342
	Panchsardari ...	Bissambhur Singh, Patra (Ghatwal)	...			.....	880	341	1,221	2,153	304	2,457	1,236	279	3,971	760
	Mahta ...	Drip Nath Singh ...	...			135	.....	51	186	1,576	72	1,648	1,462	547	3,229	129
	Manbazar ...	Kissan Prasad Deo ...	...			1,702	.....	2,087	3,789	8,992	1,856	10,848	7,059	4,119	13,611	3,295
	Nowagurh 3rd Kismut.	Thakur Giridhari Singh	...			173	.....	130	303	1,807	82	1,889	1,586	1,441	2,126	136
	Dhadka ...	Sarup Ganjan Singh ...	...		1880	.....	305	246	551	1,902	193	2,095	1,544	1,271	2,321	240
	Kalamati* ...	Chamoo Singh Manki	...		1882	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hensla* ...	Dalgobind Singh ...	...			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	...	.....	...	8,329	20,989	28,664	57,982	2,31,625	24,871	2,56,496	1,97,509	95,173	3,39,873	44,783
		Grand Total ...	...	.....	...	41,815	23,937	1,03,989	1,69,741	5,77,341	92,145	6,69,486	4,98,740	3,00,595	8,96,160	2,10,924

* The returns for these six estates are blank, as they

IX—*continued.*

DIVISION—*continued.*

Collection of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections, (column 20) on current demand, (column 13.)	Loan taken or price of land sold.	Miscellaneous receipts.	Total receipts, columns 20, 22, and 23.	Balance after deducting Remissions of— Government revenue and rent to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management.	Percentage of column 29 on column 13.	Debts paid.	Disbursements other than those shewn in columns 29 and 31.	Cash balance at the close of the year.	Value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,675	210	2,885	109·1	...	69	2,954	15	192	411	65	137	5·1	689	2,147	236	.....	7,178	
2,121	118	2,239	131·8	...	95	2,334	...	...	572	22	60	3·5	803	1,568	69	.....	5,156	
967	43	1,010	95·9	...	.....	1,010	...	60	351	24	33	3·1	588	743	45	.....	5,445	
1,281	181	1,462	96·0	...	75	1,537	401	89	547	57	60	3·9	.....	2,027	126	.....	4,393	
1,307	141	1,448	100·3	...	58	1,506	...	...	50	22	130	9·0	350	1,953	55	.....	4,553	
1,976	300	2,276	95·2	...	.....	2,276	...	...	410	54	71	2·9	632	1,782	94	.....	20,066	
1,217	201	1,418	107·5	...	235	1,653	...	...	.....	35	57	4·3	617	1,259	221	.....	8,970	
1,491	137	1,628	110·5	...	.....	1,628	...	...	13	.....	43	2·9	635	1,296	140	.....	22,628	
3,665	965	4,630	137·9	...	.....	4,630	...	...	1,532	763	105	3·1	.....	4,512	201	.....	10,416	
689	19	708	89·5	...	.....	708	...	...	95	5	22	2·7	377	381	66	.....	4,149	
667	49	716	107·3	...	.....	716	...	...	4	10	10	1·4	268	409	76	.....	4,610	
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,243	.....	2,243	100·0	...	.....	2,243	...	...	.....	.....	113	5·0	1,135	582	413	.....	17,464	
78	.....	78	40·4	...	.....	78	...	...	115	.....	.....	.....	.....	.....	78	.....	4,126	
.....	.....	.....	.....	...	.....	.....	...	...	812	.....	.....	.....	.....	.....	.....	.....	2,715	
17,218	1,334	18,552	93·1	...	2,338	20,890	...	...	15,395	3,109	1,571	7·8	7,305	13,501	2,834	.....	17,101	
20,635	1,434	22,069	92·7	...	705	22,774	...	...	7,110	992	1,925	8·0	12,367	14,525	1,913	.....	1,03,660	
863	72	935	66·3	...	9	944	...	138	1,437	262	97	6·1	162	714	147	.....	2,395	
3,346	159	3,505	82·7	...	57	3,562	...	...	1,280	144	335	7·9	3,113	1,822	618	.....	9,225	
1,924	59	1,983	97·6	...	18	2,001	...	...	475	13	146	7·1	1,018	710	492	.....	3,924	
1,790	105	1,895	70·0	...	35	1,930	357	97	2,855	237	169	6·2	725	1,439	345	.....	6,568	
1,984	208	2,192	89·2	...	8	2,200	3	341	1,692	552	166	6·7	706	1,409	198	.....	631	
1,362	30	1,392	84·4	...	1	1,393	...	...	571	99	90	5·4	971	404	475	.....	3,609	
8,683	1,973	10,656	98·2	...	384	11,040	...	...	4,147	1,307	903	8·3	6,856	6,009	1,391	.....	34,710	
1,934	113	2,047	108·3	...	17	2,064	...	...	192	23	162	8·5	2,452	549	342	.....	13,647	
1,717	142	1,859	88·7	...	.....	1,859	106	169	604	98	144	6·8	659	908	1,419	.....	11,958	
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	...	.....	.....	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,43,200	25,282	2,68,482	104·6	...	8,791	2,77,273	1,000	7,510	80,487	18,765	14,751	5·7	1,66,866	1,60,375	30,454	.....	12,74,352	
6,23,208	1,27,677	7,50,885	112·1	...	84,552	8,35,437	1,000	7,522	2,15,210	74,248	99,409	14·8	2,12,007	5,98,303	2,26,313	4,92,774	13,52,756	

were under management for a few days during the year under report.

SECTION IX.

CHOTA NAGPORE DIVISION.

344. In this division also the administration of estates managed by the revenue authorities was attended by marked improvement. The collections in all the larger estates exceeded the current demand. In the Chota Nagpore estate, notwithstanding the settlement in progress and the consequent increase in the demand of rent, the collections were especially successful and the outstanding balances, though still heavy, were reduced by more than a lakh of rupees. The Deogan estate, which was at one time encumbered with a debt of about thirty thousand rupees, has since the close of the year been released to the proprietor free from all liabilities, and with a cash balance, including Government securities, of nearly a lakh of rupees. The condition of nearly all the wards' estates in this division has been greatly improved by the survey and settlement proceedings, which have now been for several years in progress.

345. The management of the encumbered estates has also been successful and creditable to the local officers. Debts were paid amounting to Rs. 1,66,866, the collections of rent and cesses from these estates amount to 104 per cent. on the current demand, and the cost of management is only 5·7 per cent. The amount of debts still to be liquidated is Rs. 12,74,352.

HAZARIBAGH.

346. *Dhanwar.*—The entire demand of revenue (Rs. 8,564), rent (Rs. 2,910), and cesses (Rs. 3,026) due from the estate was paid. The rental in the year under report was Rs. 51,097 against Rs. 43,565 in the preceding year, shewing an increase of Rs. 7,532 obtained from settlements completed during the year 1881-82. The total demand of rent and cesses, including arrears, was Rs. 64,988,* of which Rs. 1,481 were written off and Rs. 56,348 recovered, leaving a balance of Rs. 8,060, of which Rs. 1,511 only are reported to be irrecoverable. The collections were 105 per cent. on the current demand against 88 per cent. in the previous year, a result which is satisfactory.

* Includes advance collections of Rs. 901.

347. The outstanding balance of debts due to the estate at the close of the previous year amounted to Rs. 3,813; to this sum Rs. 3,808 were added during the year under report on account of costs, making the total amount due to the estate Rs. 7,621, of which Rs. 3,819 were realized and Rs. 1,172 written off, leaving a balance of Rs. 2,630, of which Rs. 81 only are irrecoverable. The balance of debt due by the estate amounting to Rs. 5,000, will be paid in the course of the current year.

348. The total cost of management was Rs. 11,871, or 22 per cent. on the current demand (Rs. 53,308), of rent and cesses due to the estate. Excluding Rs. 3,871 for survey and settlement, and Rs. 603 for kutcherry repairs, the charges were Rs. 7,397, or 13 per cent. on the demand.

349. The survey and settlement of the estate were completed by the 30th November 1881 at a total cost of Rs. 52,000, or 7 annas and 8 pies per acre, while the increase in the rental resulting from the new settlement is Rs. 28,195 per annum. A complete report on the operations will be submitted with reference to the orders of Government marginally noted, after the Commissioner has made personal inquiries and submitted his report on the petition of the ryots of village Sankho in the estate, complaining against the settlement and enhancement of rent.

No. 558-192LR, dated 7th March 1882.
" 1401-500LR, dated 2nd June 1882.

350. Two middle class schools are supported by the estate at Dhanwar and Khurukdiha. Besides this, assistance was given in building and repairing pathsala-houses, &c. The sum of Rs. 735 was spent for repairs to the ward's houses.

351. The eldest daughter of the ward was married during the year to Bochu Singh, son of the zemindar of mouzah Belsundi in Mozufferpore. The expenditure sanctioned for the marriage was Rs. 15,000.

352. *Serampore.*—The demands of Government revenue and cesses, amounting to Rs. 1,516 and Rs. 2,261, respectively, were fully satisfied. The total

current (Rs. 34,299) and arrear (Rs. 6,258) demand of rent and cesses due to the estate was Rs. 40,557, of which Rs. 32,756,* or 95 per cent. on the current demand, were realized, and Rs. 332 remitted, leaving a balance of Rs. 6,176, of which Rs. 605 are reported to be irrecoverable.

* Excludes after adjustment excess collections of Rs. 1,293 in the previous year.

353. The balance of debts due to the estate at the end of 1880-81 was Rs. 4,361 and Rs. 499 were added during 1881-82 on account of interest and cost of suits, making a total of Rs. 4,860 ; the amount written off as irrecoverable was Rs. 2,107, while Rs. 1,109 were recovered, leaving a balance of Rs. 1,644, of which Rs. 176 only are in process of recovery. The debts which remained unpaid by the estate at the close of the previous year were Rs. 79,851, to which Rs. 5,717 were added during the year under report, principally on account of interest, making a total of Rs. 85,568, of which Rs. 36,643 were paid and Rs. 11,297 reduced by compromise, leaving a balance of Rs. 37,628.

354. The measurement and settlement of the estate have been sanctioned at a cost of Rs. 2,000. The work was commenced on the 1st March 1882, and the Deputy Commissioner's report on the results of the measurement of five test villages shews that—

"The assessable lands of the villages are :—

Rice land.			*Upland.*		
1st class. Bighas.	2nd class. Bighas.	3rd class. Bighas.	1st class. Bighas.	2nd class. Bighas.	3rd class. Bighas.
74	58	217	49	70	344

"The total quantity of assessable lands in the above villages being about 813 bighas, and the total rents assessed on the same amounting to Rs. 904, the average rent assessed is about Re. 1-1-9 per bigha. The increase in the rental is about 61 per cent. on that hitherto paid."

355. The condition of the tenantry is reported to be satisfactory. No illegal demands are ever made from them, while on the occasions of marriages or deaths they receive substantial assistance from the landlord.

356. The ward reads in the 4th class of the Hazaribagh zillah school.

357. *Deogan.*—The entire demands of revenue (Rs. 2,071), rent (Rs. 27), and cesses (Rs. 2,576) due from the estate, were liquidated. The total demand of rent and cesses due to the estate was Rs. 38,108, of which Rs. 917 were remitted and Rs. 30,921 recovered, leaving a balance of Rs. 6,270, of which Rs. 22 only are reported to be irrecoverable. The collections were 111 per cent. on the current demand, Rs. 27,745—a result which is satisfactory. Of the debts (Rs. 1,564) due to the estate, Rs. 564 were recovered and a balance of Rs. 1,000 was left unrealized.

358. At the close of the year the cash balance amounted to Rs. 12,026, and the market value of the Government securities was Rs. 86,119. Excluding Rs. 1,180 on account of settlement and forest establishment, the cost of management amounted to Rs. 5,809, or 20 per cent. on the current demand of rent and cesses. The sum of Rs. 2,099 was spent in the construction and repairs of buildings, wells, and bunds, and Rs. 437 and Rs. 120 were contributed towards the support of schools and dispensaries, respectively.

359. The total receipts from forests amounted to Rs. 399, and the expenditure to Rs. 364. Since the close of the year Rs. 111 have been credited as receipts. Some of the forest reserves which were seen by the Assistant Commissioner of Palamow were found by him to be in a flourishing condition.

360. The immigration scheme referred to in previous years' reports has been more successful than was expected. The Commissioner reports that sixty families have settled down and built their houses in six villages ; fifteen of the immigrants have executed kabulyats, and the terms offered to them are as follows :—

"Twelve local bighas of waste culturable lands equivalent to 10 acres, leased for 15 years, viz., rent-free for the first two years, 8 annas per bigha from the 3rd to the 9th year, and 12 annas per bigha from the 10th to the 15th year. They have been allowed Rs. 30 each for their houses, and Rs. 5 for seed and agricultural implements. Rs. 20 each have been lent to all of them for purchase of bullocks, and advances of grains, &c., to be recovered hereafter, have been made to each of them, as wanted by them, for their support for six months."

LOHARDUGGA, Seven more families of immigrants, viz., two fromGya and five from Palamow, accepted modified terms, viz., Rs. 15 each for houses and a seven years' lease of both cultivated and waste lands. Six other immigrants have settled, but they have simply got homestead lands at the rate of five cottahs each. They have built their houses, and expect to get lands from the minor. Altogether eleven wells have been sunk in the six villages settled and a sum of Rs. 7,060-10-9 was spent, as per details given on the margin. The Assistant Commissioner visited many of these villages, and found the immigrants—

	Rs.	A.	P.
Purchase of bullocks	1,240	0	0
Building of houses	1,736	8	0
Wells and irrigation works ...	1,800	3	0
Purchase of seed	256	0	0
Value of grains advanced for diet for six months	1,293	8	3
Establishment	718	7	0
Contingencies	16	0	6
Total ...	7,060	10	9

"Comfortably housed and well contented with their lot, an unmistakable sign of which was that many of them were found adding to their houses and digging extra wells."

He adds that—

"The further development of the scheme will entirely depend on the treatment received by the families who have already settled in the estate from the minor when he comes of age. If he treats them with consideration and encourages new-comers, there is reason to hope that many of the large uninhabited tracts of culturable lands which are scattered over the estate may be taken up and cultivated."

361. The tenants of the estate are mostly cultivators, and their condition is said to be indifferent as they rely on the mahajuns for advances for seed, &c., on which exorbitant interest is charged. A system of granting small loans at low interest to the ryots has been carried out in the estate with some success. The manager thinks the relations between the tenants and the leaseholders of the estate are satisfactory, but the Assistant Commissioner is not of the same opinion, and states that the character and conduct of the middlemen are the primary causes of the indebtedness of the tenantry.

362. The minor, Kishen Buksh Rai, attained his majority on the 29th of July 1882, and on that date his estate was released from the jurisdiction of the Court of Wards.

363. *Chota Nagpore.*—Deputy Collector Baboo Rakhal Das Haldar was manager throughout the year. He continues to manage the estate efficiently.

364. The demands of Government revenue (Rs. 14,364) and cesses (Rs. 65,414) were paid during the year.

365. The current demands of rent and cesses, including interest, were Rs. 1,65,386 and Rs. 60,233, and the arrear demands amounted to Rs. 1,72,007 and Rs. 94,554, respectively; Rs. 34,054 rent and Rs. 7,997 cesses were remitted; the collections amounted to Rs. 1,90,881* rent and Rs. 94,882† cesses, showing a percentage of 115 and 157, respectively, on the current demand.

* Excludes, after adjustment, excess collections of Rs. 69 in previous year.
† Includes advance collections of Rs. 25.

366. The above figures show a result never before attained by the estate. In explanation of the bad collections of the estate in previous years the Deputy Commissioner, Mr. A. Power, observes:—

"On the death of the late Maharajah Juggernath Sahi, the estate was deeply involved in debt, and the Maharajah's sherista was completely disorganized or rather unorganized. The ward's right to succeed was disputed until a title was finally secured. Establishments were kept so low that full collections could not possibly be made, while year by year lapses of subordinate tenures increased the rent roll and work without a proportionate increase in the establishment.

"Other special causes exist peculiar to the estate. For many years before the late Maharajah's death, his mental condition was little short of imbecility; extravagance and bad management became the order of the day. Payment of rents was not enforced, and tenure-holders grew into confirmed and habitual defaulters. To make them change their second nature was a task with which the scanty establishments formerly entertained could never successfully cope."

The good results of the year under report are ascribed to increased establishments and to the payment of a larger sum by the encumbered estates' department.

367. The outstanding balances are still heavy, viz., Rs. 1,12,389 on account of rent and Rs. 51,913 on account of cesses. The total balance, which is

Rs. 1,64,302, or Rs. 1,02,259 less than the balance (Rs. 2,66,561) at the commencement of the year, consists of Rs. 2,903 which are bad and irrecoverable, Rs. 1,191 doubtful and disputed, Rs. 1,406 doubtful but not disputed, and Rs. 1,58,802 good and in process of recovery. Of this amount Rs. 13,500 have been collected since the close of the year, Rs. 11,370 are due from encumbered estates, Rs. 13,512 are covered by decrees, Rs. 12,673 are secured by bonds or are payable by instalments, Rs. 22,640 are due by parties against whom suits have either been instituted or are about to be instituted, and Rs. 85,107 are still under enquiry. Although the greater portion of this last amount is supposed to be good, a considerable portion of it still remains unadjusted and further remissions are therefore probable.

368. The debts due to the estate at the close of 1880-81 were Rs. 45,130, and Rs. 3,822 accrued during 1881-82, making a total of Rs. 48,952, of which Rs. 4,665 were written off and Rs. 12,250 recovered, leaving a balance of Rs. 32,037, of which Rs. 5,195 are irrecoverable, Rs. 696 doubtful, and Rs. 26,146 in process of recovery. The balance (Rs. 4,227) of debt due by the estate is covered by a zaripeshgi lease, the term of which will expire in 1885-86, when it will be liquidated.

369. The total receipts of the year, including the cash balance (Rs. 1,14,458) at the end of the previous year, were Rs. 4,20,856. The total expenditure amounted to Rs. 3,11,299, of which Rs. 1,34,820 were invested in Government securities, thus raising the total investments to Rs. 1,53,028. The cash balance to the credit of the estate at the close of the year was Rs. 1,09,557. The charges of management were Rs. 52,953, or 23 per cent. on the current demand (Rs. 2,25,619), of rent and cesses due to the estate. Excluding Rs. 28,271 on account of survey and settlement, and Rs. 3,040 on account of construction and repairs of kutcherry buildings, the cost of management was Rs. 31,311, or 9 per cent. on the demand.

370. The progress made in the survey and settlement operations during 1880-81 and 1881-82 is shewn below :—

	From commencement of field season to 31st March 1881.	From commencement of field season to 31st March 1882.
Number of villages surveyed ...	33	64
Do. of plots measured ...	28,092	39,435
Area in acres	44,701	77,274
Number of plots entered in Khusrah ...	23,380	37,144

Although the above figures shew progress under all the several heads yet the amount of work done is far short of the original estimate. The manager explains that owing to the detached character of the villages situated over a very wide area, the apathy and drinking propensities of the ryots, the incompetency and desertion of ameens, and other causes, the progress of the work has been retarded. The Board, however, agree with the Commissioner that with stricter supervision more work might have been accomplished, and they are in correpondence with the local officers on the subject. The work remaining to be done is as follows :—

Number of villages to be surveyed	368
Do. of plots to be measured	160,407
Area in acres	280,708
Number of plots to be entered in Khusrah	165,482

The total cost up to 31st March 1882 has been Rs. 34,957. A rate report of 18 villages was submitted during the year, and orders passed thereon. Another for 62 villages is reported to be under preparation.

371. The whole of pergunnah Sassia with an income of 5 or 6 thousand rupees lapsed to the estate on failure of male heirs of the original grantee, but it has been found necessary to institute a civil suit for its resumption. Besides this pergunnah three villages lapsed for the same reason, and have already come into the possession of the estate.

372. Two civil appeals which were pending in the High Court were decided in favour of the Court of Wards; one of these related to the possession of two

LOHARDUGGA. villages, and the other to the valuable property held for generations by the pergunnaits of Pithooria. The decision in the latter case has brought an increase of Rs. 20,000 to the rent-roll of the estate.

373. The contribution from the funds of the estate towards schools was Rs. 65, to dispensaries Rs. 263, and to the patriotic fund Rs. 1,000. Considering the importance and extent of the estate the amount spent on the first two objects is disproportionately small, and the manager has been instructed to provide more liberally for the extension of primary education in the estate.

374. The sum of Rs. 1,50,000 has been sanctioned for the construction of a suitable residence for the accommodation of the Maharajah and his family.

375. The minors have now completed their 16th year, and are studying in the Patna collegiate school. The services of the former tutor and guardian, Mr. A. S. Phillips, were dispensed with in January 1882, and Mr. F. J Collinson, Barrister-at-law, has been appointed to succeed him on a salary of. Rs. 400 and a house allowance of Rs. 100 a month. Kumar Jagat Mohan Sahi Deo made remarkable progress in his studies last year. He stood first in the examination list of the 4th class, and won the first prize. The Maharajah Protab Udainath Sahi Deo has done good work both at home and at school, and made fair progress in his studies. The Deputy Commissioner reports that a great improvement is observable in the manners and address of the minors since they have been placed under Mr. Collinson's charge.

SINGBHOOM. 376. *Dhalbhoom.*—The Government revenue, amounting to Rs. 4,267, was satisfied. With the exception of Rs. 2,472 remitted and Rs. 775 remaining due at the close of the year, the whole of the demand (Rs. 48,966) of rent due to the estate, including arrears, was realized during the year under report. Of the debts due to the estate, amounting to Rs. 794, Rs. 175 were recovered, leaving a balance of Rs. 619, the whole of which is in process of recovery. The sum of Rs. 21,236 was invested in Government securities, thus raising the total investments to Rs. 2,32,999, besides a cash balance of Rs. 19,097. Excluding Rs. 3,483 on account of survey and settlement, the cost (Rs. 2,599) of management was 6 per cent. on the current demand of rent.

377. The elder minor will attain his majority in April 1883. As the terms of all existing settlements also expire at the same time, it was deemed advisable, in the interests of the proprietors and the tenants, to cause a measurement to be made of new land reclaimed and brought under cultivation, and to conclude a fresh settlement, without alteration in the rates, before the estate finally passes from the management of the revenue authorities. The Commissioner reports that these operations have been completed at a total cost of Rs. 3,879, while the increase in the rental of the 664 villages measured is approximately estimated at Rs. 13,000 per annum.

378. A sum of Rs. 9,528 was spent on the construction of bunds and reservoirs, which will not only irrigate existing rice and sugarcane lands, but bring large tracts of new lands under the plough; Rs. 6,455-8-0 were expended in the construction of the new residence for the minors at Ghatsilla; Rs. 2,370 were contributed for the maintenance of roads and the construction of bridges in pergunnah Dhalbhoom; Rs. 676 for the support of schools; Rs. 120 for dispensaries.

379. The condition of the tenantry is said to be fairly good, and the majority of the ryots are in easy circumstances. In proof of this the Deputy Commissioner adduces the fact that notwithstanding the most strenuous efforts of coolie recruiters, the people could not be induced to leave their homes for the labour districts. The relations between landlord and tenant are also very satisfactory.

380. The wards have, since July 1881, been residing at Ghatsilla, acquiring a practical knowledge of the details of zemindari business, and are reported to have performed the duties delegated to them satisfactorily.

MANBHOOM. 381. *Nowagurh.*—The whole of the demand of revenue and cesses due from the estate, amounting to Rs. 2,003, was paid The total demand of rent and cesses due to the estate was Rs. 17,266, of which Rs. 13,881, or 114 per cent. on the current demand, were collected, and Rs. 1,377 remitted, leaving a balance of Rs. 2,008, of which Rs. 341 are irrecoverable. Out of the total debt of Rs. 1,577 due to the estate, Rs. 50 were recovered, leaving a balance

of Rs. 1,527, of which Rs. 574 only are reported to be recoverable. The debts due by the estate at the end of 1880-81 were Rs. 39,437, of which Rs. 7,893 were paid during 1881-82 and Rs. 31,544 remained unpaid at its close.

382. During the year an attempt was made to prepare jummabundis of the estate according to seed measurement, but as the statements of the ryots regarding the quantity of seed sown by each did not appear trustworthy, and the areas of lands ascertained by actual measurement were in some cases found to be much larger than those arrived at by calculation from seed, the preparation of jummabundis on this principle was finally given up, and the estate is now being measured by a staff of ameens employed for the purpose. The sum of Rs. 685 has been sanctioned for the work.

383. The Commissioner reports :—

"The relations between some of the under-tenants and the estate were not satisfactory. An attempt was made to come to an amicable understanding with some of the most refractory tenants, but without success, some of them were criminally prosecuted for depositing rents under false representations that they possess mokururri titles to their lands, when in point of fact their mokururri claims had been disallowed by the civil courts, while certificates were issued against others for the recovery of the arrears due by them. These proceedings had the effect of inducing other refractory tenants to execute registered *ekrars* foregoing their false mokururri claims."

384. *Encumbered Estates.*—The number of estates which were under management under Act VI of 1876 was 72 during the year under report against 66 in the previous year. Of these 11 were in Hazaribagh, 45 in Lohardugga, 3 in Singbhoom, and 13 in Manbhoom. The returns of six estates noted in the margin are blank, as they were under management only for a few days in the year under report. The arrangements for the management of the estates in Lohardugga have been approved by Government. The extension of the protection of the Act to the two new estates in Singbhoom has not necessitated any addition to the establishment of the district, as it has been arranged that the collections of the Kocha estate shall be made by the political chief of Kharsowan, within whose zemindari it lies, while the collections of the Kera estate will be made by the mohurir employed for making the collections of the Chinpore estate already under attachment.

Lohardugga ...	1. Barlanga.
	2. Bagha.
	3. Badla.
	4. Roru.
Manbhoom ...	5. Kalimati.
	6. Hensla.

385. The following table exhibits the revenue, rent, and cesses payable by the encumbered estates in each of the districts in the Chota Nagpore division:—

District.	Number of estates for which returns have been received.	Revenue due from Estates.				Rent due from Estates.				Cesses due from Estates.			
		Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	11	2,669	2,669	2,669	.....	3,222	3,580	3,212	.....	4,668	4,825	4,604	.....
Lohardugga ...	41	.....	.....	.....	.....	14,410	22,700	22,166	534	16,342	40,451	33,686	6,765
Singbhoom ...	3	91	91	91	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manbhoom ...	11	5,569	5,569	5,569	.....	3,357	3,867	3,401	466	7,654	8,179	7,434	745
Total ...	66	8,329	8,329	8,329	.....	20,989	29,947	28,779	1,000	28,664	53,455	45,724	7,510

This table shews that the whole of the revenue due from the estates, amounting to Rs. 8,329, was paid. Of the total rent (Rs. 29,947) due to superior landlords, Rs. 28,779 were paid, leaving a balance of Rs. 1,000, of which Rs. 534 are due from three estates in Lohardugga and Rs. 466 from three estates in Manbhoom. The total demand of cesses was Rs. 53,455 of which Rs. 45,724 were liquidated, leaving Rs. 6,765 and Rs. 745, respectively, unpaid in the two districts.

386. The table below shews the rent and cesses due to the estates:—

District.	Rent due to Estates.						Cesses due to Estates.					
	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balances.	Percentage of collections on current demand.	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balances.	Percentage of collections on current demand.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	47,605	66,007	55,082	3,329	13,820	115·8	3,274	5,508	3,629	448	1,920	110·8
Lohardugga	1,14,110	1,62,780	1,24,336	8,522	29,982	108·9	15,217	26,264	16,022	213	10,029	105·2
Singbhoom	3,248	3,248	2,321	.....	927	71·4	.....	.....	.....	.....	.....	.....
Manbhoom	66,662	1,07,768	61,456	10,534	35,758	92·1	6,380	13,011	5,629	566	6,816	88·2
Total ...	2,31,625	3,39,873	(a)2,43,195	22,405	80,487	105·4	24,871	44,783	(b)25,280	1,227	18,765	101·6

(a) and (b) include advance collections of Rs. 6,214 and Rs. 489, respectively.

In Hazaribagh and Lohardugga the collections, which exceeded the current demand, were satisfactory. In Singbhoom the bad results are due to the fact that two of the three estates under management were only brought under the protection of the Act during the year. In Manbhoom, where the collections fell short of the year's demand, the Deputy Commissioner, Mr. Clay, observes that—

"Considering how plentiful the harvest was, there seems to have been less reason than usual for any want of punctuality in payment of rent. Excuses, however, are always ready, and last year the very abundance of the crop was alleged as a cause of short collections. It was said that rice was so cheap as to have become a drug in the market. Cultivators could not sell their surplus grain, and so could not pay their rent. There was certainly little or no demand for export, but local mahajuns and traders are always ready to buy up grain when it is cheap with a view to profit when it gets dear."

Mr. Clay adds that where the results of last year's management have not been so good as they might have been, the fault has been that of the subordinate collecting staff under the manager. He has been asked to report what arrangements have been made for the improvement of the collecting establishment.

387. The subjoined table exhibits the debts due by the estates:—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	4,48,847	49,733	4,98,580	55,263	1,464	4,41,853
Lohardugga	6,92,203	38,479	7,30,682	74,134	55,782	6,00,766
Singbhoom	17,756	7,684	25,440	1,135	.....	24,305
Manbhoom	2,36,061	7,974	2,44,035	36,334	273	2,07,428
Total ...	13,94,867	1,03,870	14,98,737	1,66,866	57,519	12,74,352

The most satisfactory results are shewn in Hazaribagh, where in almost all the estates payments have been made in excess of the provision made in the schemes for the settlement of debts. In Lohardugga in many estates, notably those in which provision was made for the sale of a portion of the property, the actual payments have fallen short of the amounts provided for payment in the schemes. In Manbhoom the payments have been unsatisfactory owing to the short collections of rent and cesses. In Singbhoom in one estate only was any amount paid to the creditors.

388. The work in connection with the encumbered estates has hitherto been confined to the collection of rent and cesses the payment of rent, revenue, and cesses, and the clearance of debts from the surplus funds available after meeting the necessary and compulsory charges.

389. Very little has consequently been possible in the direction of improvements, but it may be noticed that in the Hazaribagh district sanction was accorded to the measurement of the Dorunda estate at a cost of Rs. 213. In the Manbhoom district also the measurement of two of the largest estates, viz., Pandra and Patkoom, is in contemplation, and steps were taken to have two test villages in each estate measured.

390. As to the condition of the tenantry of the encumbered estates, the Deputy Commissioner of Hazaribagh reports that, generally speaking, it is not satisfactory. He writes:—

"Not even 20 per cent. are capable of supporting themselves and their families throughout the year, or of cultivating their lands and paying their rents to their superior landlords without running into debt."

This description, however, in the opinion of the Commissioner, is greatly exaggerated.

391. As regards Lohardugga, Mr. Power observes that—

"Between the plateau of Chota Nagpore proper, Palamow on the north-west and the eastern country below the ghats, there are great and marked differences. Chota Nagpore proper is the aborigines' home; nevertheless it has been subjected more than other parts to the influence of the feudal system. Village communities exist, but shew signs of decay; lands, when vacated for a moment, are seized by the feudal tenure-holder, and either added to his house-farm or settled, usually at enhanced rents, with Aryan outsiders. Contract is supplanting custom, and as an immediate effect we see the aboriginal population being gradually elbowed out of the most favoured spots. They are naturally a roving, merry, careless people, quite content to live from hand to mouth."

392. The Commissioner writes:—

"In the Palamow sub-division the ryots have to pay rent on the *baloia* system, under which they have to pay a portion of the produce of their lands, which is never less than half the gross yield. They are poor and in debt, and the poverty of the intermediate tenure-holders seldom enables them to help their ryots. In the eastern pergunnahs the Kurmi element prevails. These people are excellent cultivators, and grow sugarcane in abundance. The lac trade is also extensively carried on in these parts, and materially benefits the people. Mr. Power is of opinion that many of the evils deplored by him are being remedied in the encumbered estates under present management, and I am satisfied that both he and the manager are doing all that can be done in this direction.

"In Hazaribagh 35 certificates were filed for the realization of arrears from the 11 encumbered estates, 18 of which were instituted in order to prevent the arrears from being barred by limitation, while in the remainder the defaulters were said to have had no excuse for not paying.

"In Lohardugga bitter disputes exist between the proprietors and a certain section of their ryots in two estates, Kairo and Siri. In the former the ryots are discontented Bhuinhars who have failed to establish their alleged Bhuinhari rights in the lands in their possession. In Siri the headmen of certain villages claim to hold them as intermediate tenure-holders having Khoonkatti rights in the villages. Mr. Power states that as a rule cultivating ryots pay undisputed rents punctually whenever they have means to do so, but that subordinate tenure-holders are dilatory and obstinate. The reports from Manbhoom and Singbhoom do not give any information on this head."

393. Mr. Power makes the following remarks on the policy and working of the Act:—

"We found the proprietors looking forward with despair to utter and irretrievable ruin, helpless to disentangle themselves from the net work of debts, disputes, and litigation in which they were involved. We have taken them in hand and ascertained their liabilities, recorded their actual rent rolls, and are now teaching them our system of management, so that when their estates are free they may continue it. We relieve tenants from unjust demands, and call to account those who have been evading their just liabilities. We have now some chance of ascertaining and vivifying salutary local customs, the recognition of which I look upon as a panacea for the fermenting unrest noticeable among the aboriginal cultivators. Partial or capricious application of such an Act I consider mischievous, and if the Government policy is against its use generally, I should like to see the provisions of section 320, Code of Civil Procedure, extended to this district. It is hard that one man should be protected and his debts reduced by legalised interference with the rate of interest contracted for, and his neighbour's estate sold up in a market where such property has been depreciated in value, and where the rate of interest has increased owing to the mere existence of a law empowering interference with contract. The unprotected landholder suffers doubly. He pays a higher rate of interest, and his property when sold fetches less. Something ought to be done to render his position no worse than it was before Act VI of 1876 came into force, and this he is justly entitled to demand."

394. The Commissioner writes:—

"I am inclined to think that the law does deserve all that is above said of it as worked in Lohardugga, but I doubt very much whether similar advantages are derived from it in Manbhoom. I have not formed a definite opinion of its working in Hazaribagh, but mean to enquire into it during my present stay here. I fully agree with Mr. Power in his objections to a partial or capricious application of the law. It can only be free from evil results if applied consistently on clearly defined principles, and most mischievous consequences must follow on the prevalence of such an idea as that indicated by Mr. Power, namely, that though the Act remains on the statute book, the executive Government is opposed to its policy and disposed to narrow its application. In two cases reported last year, those of Kunj Behari Singh of Manbhoom and of Sanjit Lal Moheswar Nath Sahi of Lohardugga, the Board declined to recommend to Government that the estates should be brought under the protection of the Act. As there could be no doubt whatever that these estates bore a better title to protection than several of those already protected, an idea has got abroad that there has been a change in the policy of Government. I would therefore strongly urge the desirability of advantage being taken of the present report for the Board and Government to lay down clearly the policy which is being followed at present."

395. With regard to these remarks the Board consider it necessary to explain that on the first introduction of the Encumbered Estates' Act into Chota Nagpore its provisions were somewhat indiscriminately extended both in regard to the character and the number of estates taken under protection, and that, as already indicated in the Board's report for 1879-80, the number of estates brought provisionally under the Act was so great that the Commissioner and Deputy Commissioners concerned were unable to submit the reports required under section 12 as to the debts of each estate and the arrangements proposed for paying them off within the period of twelve months from the date of taking charge of each estate. The consequence of this delay is that all the estates, of which no report was submitted in time, must remain in the hands of the revenue authorities until the debts on them are finally adjusted. Of the two estates specially referred to by the Commissioner in which the Board declined to recommend to Government that they should be brought under the protection of the Act, one is a petty tenure only and the other was shewn by the statements submitted by the Commissioner to be so hopelessly involved as to leave no reasonable probability of its becoming released from debt within a period of twenty-five years. If it is the case that these estates bear a better title to protection than several of those already protected, the fact is sufficient evidence that the Act was in the first instance applied to many estates without sufficient care and precaution. The conditions which must be fulfilled before any estate can be taken charge of under the Act are clearly laid down in Government orders No. 3025, dated 7th December 1878 (reproduced in page 292 of the 2nd volume of the Board's Rules) and the Board do not consider that any change of policy in this respect is called for.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Secretary.

APPENDICES.

APPEN

Management of Wards'

Division.	District.	Grounds of disqualification: Minors and disqualified proprietors.	Females.	Lunatics.	Total.	Number of properties under the Court.	Number of Estates: Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government Revenue due from Estates: Demand: Current.	Arrear.	Total.	Payments.	Remissions.	Balance: Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan	Burdwan	4	...	...	4	3	96	65	35,621	23,573	59,194	43,895	...	12,183	3,128	15,311
	Bankoorah	...	...	1	1	1	1	...	649	.....	649	649	...	.....	.....	.....
	Midnapore	17	...	...	17	10	102	59	2,31,222	1,226	2,32,448	2,30,069	...	2,076	385	2,461
	Total	21	...	1	22	14	199	124	2,67,492	24,799	2,92,291	2,74,613		14,259	3,513	17,772
	Central Districts.															
Presidency	24-Pergunnahs	11	...	1	12	9	147	131	1,39,541	20,486	1,60,027	1,55,287	...	3,424	1,748	5,172
	Nuddea	1	...	...	1	1	16	8	74,236	4,267	78,503	74,232	...	4,271	.....	4,271
	Jessore	5	3	...	8	2	13	62	20,380	23	20,403	20,380	...	.....	23	23
	Moorshedabad	4	3	...	7	7	123	94	3,46,452	87,182	4,33,634	3,73,760	...	49,594	8,972	58,566
	Total	21	6	1	28	19	299	295	5,80,609	1,11,958	6,92,567	6,23,659	...	57,289	10,743	68,032
Rajshahye and Cooch Behar.	Dinagepore	2	2	2	6	6	65	36	1,17,714	2,708	1,20,422	1,15,850	191	4,381	.....	4,381
	Rajshahye	8	...	...	8	7	117	74	65,531	5,467	70,998	67,695	...	3,406	102	3,508
	Rungpore	2	1	...	3	3	16	11	12,707	.....	12,707	12,707	...	.....	.....	.....
	Darjeeling	5	...	...	5	1	29	...	2,430	609	3,039	2,497	542	.....	.....	.....
	Julpigoree	2	...	...	2	2	11	24	1,16,712	.....	1,16,712	1,16,712	...	.....	.....	.....
	Total	19	3	2	24	19	238	145	3,15,094	8,784	3,23,878	3,15,461	733	7,787	102	7,889
	Eastern Districts.															
Dacca	Dacca	2	4	...	6	2	54	44	1,420	435	1,855	1,846	...	6	8	14
	Furreedpore	5	...	...	5	2	516	482	516	482	998	809	...	189	.....	189
	Backergunge	5	...	...	5	4	8	342	1,588	1,089	2,677	281	...	1,307	1,089	2,396
	Mymensingh	3	...	...	3	3	83	66	45,848	50	45,898	45,898	...	.....	.....	.....
	Total	15	4	...	19	11	661	934	49,372	2,056	51,428	48,834	...	1,502	1,097	2,599
Chittagong	Chittagong	6	3	1	10	8	110	44	1,01,350	7,707	1,09,057	1,04,446	96	2,020	1,244	3,264
	Noakholly	1	2	...	3	3	30	178	35,724	25	35,749	35,708	...	16	25	41
	Tipperah	...	...	1	1	1	25	61	19,200	.....	19,200	19,200	...	.....	.....	.....
	Total	7	5	2	14	12	165	283	1,56,274	7,732	1,64,006	1,59,354	96	2,036	1,269	3,305
	Behar.															
Patna	Patna	1	2	1	4	3	33	16	11,373	1,046	12,419	12,409	...	.....	3	3
	Gya	...	...	1	1	1	...	19	19	.....	19	19	...	.....	.....	.....
	Shahabad	2	...	...	2	2	40	6	12,922	.....	12,922	12,922	...	.....	.....	.....
	Mozufferpore	1	...	...	1	1	3	2	1,565	10	1,575	1,575	...	.....	.....	.....
	Durbhunga	1	...	...	1	1	224	31	27,338	1,344	28,682	27,981	...	156	545	701
	Sarun	6	1	...	7	5	72	24	5,993	2,229	8,222	7,770	443	6	12	18
	Total	11	3	2	16	13	372	98	59,210	4,629	63,839	62,676	443	162	569	722
Bhagulpore	Monghyr	5	...	...	5	4	58	24	3,145	467	3,612	3,611	...	3	1	4
	Bhagulpore	6	2	...	8	4	44	21	3,468	1,835	5,303	5,009	...	10	.....	10
	Purneah	5	2	...	7	2	38	6	91,252	.....	91,252	90,993	...	251	.....	251
	Maldah	...	2	...	2	3	16	7	68,487	.....	68,487	68,487	...	.....	.....	.....
	Total	16	6	...	22	13	156	58	1,66,352	2,302	1,68,654	1,68,100	...	264	1	265
	Orissa.															
Orissa	Cuttack	6	2	1	9	7	76	17	27,756	.....	27,756	24,535	...	.....	.....	.....
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,383	...	.....	.....	.....
	Total	7	2	1	10	8	77	39	31,139	.....	31,139	27,918	...	.....	.....	.....
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazaribagh	2	...	1	3	3	10	8	10,427	.....	10,427	10,422	...	.....	.....	.....
	Lohardugga	3	...	1	4	3	2	3	16,435	.....	16,435	16,435	...	.....	.....	.....
	Singbhoom	2	...	...	2	1	1	...	4,267	.....	4,267	4,267	...	.....	.....	.....
	Manbhoom	2	...	...	2	2	2	...	2,357	.....	2,357	2,357	...	.....	.....	.....
	Total	9	...	2	11	9	15	11	33,486	.....	33,486	33,481	...	.....	.....	.....
	Grand Total	126	29	11	166	118	2,182	1,987	16,59,028	1,62,260	18,21,288	17,14,096*	1,272	83,299	17,285	1,00,584

* Excludes payments of Rs. 5,336
† Excludes payments of Rs. 4
‡ Excludes payments of Rs. 4,776

DIX A.

Estates for 1881-82.

Rent due to Superior Landlords.								Road and Public Works Cesses due from Estates.							
Demand.			Payments.	Remissions.	Balance.			Demand.			Payments.	Remissions.	Balance.		
Current.	Arrear.	Total.			Current.	Arrear.	Total.	Current.	Arrear.	Total.			Current.	Arrear.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,415	3,338	10,753	6,689	.....	3,343	721	4,064	4,269	1,681	5,950	3,578	.....	1,791	582	2,373
.....	.....	.....	.....	.....	.....	.....	.....	699	40	739	699	40	.....	.....	.....
48,586	3,667	52,253	45,344	.....	6,416	467	6,883	30,314	717	31,031	28,624	.....	2,112	308	2,420
56,001	7,005	63,006	52,033	.....	9,759	1,188	10,947	35,282	2,438	37,720	32,901	40	3,903	890	4,793
69,073	40,839	1.09.912	64,770	.....	23,671	21,471	45,142	21,613	4,955	26,568	21,579	.....	2,436	2,602	5,038
2,406	12	2,418	2,394	.....	12	12	24	10,410	.....	10,410	10,410	.....	.....	.....	.....
12,522	4.893	17,415	13,535	.....	3,353	527	3,880	4,374	1,139	5,513	4 275	.....	910	328	1,238
13,988	10,801	24,789	14,551	262	9,603	373	9,976	53,980	32,446	86,426	50,910	26	26,925	8,488	35,413
97,989	56,545	1,54.534	95,250	262	36,639	22,383	59,022	90,377	38,540	1,28,917	87,174	26	30,271	11,418	41,689
3,219	2,925	6,144	5,001	166	680	297	977	9,732	50	9,782	9,665	.....	70	6	76
5,614	1,917	7.531	5,783	.....	1,058	690	1,748	11,129	354	11,483	11,335	6	87	74	161
870	279	1,149	416	86	544	103	647	3.373	504	3.877	3,856	2	18	1	19
.....	.....	.....	.....	.....	.....	.....	.....	406	204	610	642	.....	1	5	6
1,895	.....	1,895	1,895	.....	.....	.....	.....	40,650	.....	40,650	41,145	.....	.....	.....	.....
11,598	5,121	16,719	13,095	252	2,282	1,090	3,372	65,290	1,112	66,402	66,643	8	176	86	262
160	585	745	20	.....	160	565	725	691	446	1,137	682	.....	109	348	457
8,039	12,828	20,867	8,964	.....	8,039	3,864	11,903	412	62	474	256	.....	218	.....	218
4,866	9,807	14,673	3,434	11	3,441	7,787	11,228	1,165	1,349	2,514	572	7	979	956	1,935
898	8,224	9,122	751	4,213	703	3,455	4,158	17,854	566	18,420	18,106	.....	112	202	314
13,963	31,444	45,407	13,169	4,224	12,343	15,671	28,014	20,122	2,423	22,545	19,616	7	1,418	1,506	2,924
2,733	2,255	4,988	3,317	281	679	711	1.390	17,592	4,043	21,635	17,830	178	836	2,516	3,352
5,671	2,352	8,023	5,957	132	1,306	628	1,934	6,967	316	7,283	6,996	2	222	63	285
7,285	19	7,304	7,295	.....	9	.....	9	4,040	73	4,113	4,067	.....	2	44	46
15,689	4,626	20,315	16,569	413	1,994	1,339	3,333	28,599	4,432	33,031	28,893	180	1,060	2,323	3,683
1,094	1,063	2,157	1,004	.....	441	712	1,153	2,148	1,199	3,347	3,077	.....	173	94	267
.....	.....	.....	.....	.....	.....	.....	.....	53	.....	53	53	.....	.....	.....	.....
45	54	99	99	.....	.....	.....	.....	2,295	1	2,296	2,296	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	411	33	444	444	.....	.....	.....	.....
281	323	604	568	.....	12	24	36	9,191	123	9,314	9,261	.....	3	50	53
73	208	281	197	76	3	27	30	1,780	1,949	3,729	3,774	.....	.....	31	31
1,493	1,648	3,141	1,868	76	456	763	1,219	15,878	3,305	19.183	18.905	.....	176	175	351
102	101	203	118	.....	53	32	85	1,607	408	2,015	1,519	.....	339	159	498
48	99	147	74	.....	34	39	73	2,650	1,354	4,004	4,119	.....	39	.....	39
3,351	4,498	7,849	4,859	.....	2,881	109	2,990	16,676	470	17,146	11,551	.....	362	4	366
1,651	22	1,673	1,673	.....	.....	.....	.....	7,372	.....	7,372	7,372	.....	.....	.....	.....
5,152	4,720	9,872	6,724	.....	2,968	180	3,148	28,305	2,232	30,537	24,561	.....	740	163	903
523	701	1,224	718	.....	251	255	506	7,266	21	7,287	7,242	.....	33	12	45
273	164	437	272	.....	165	.....	165	264	9	273	264	.....	9	.....	9
796	865	1,661	990	.....	416	255	671	7,530	30	7,560	7,506	.....	42	12	54
2,910	.....	2,910	2,910	.....	.....	.....	.....	5,323	161	5,484	5,484	.....	.....	.....	.....
38	.....	38	38	.....	.....	.....	.....	68,012	12	68,024	68,012	.....	12	.....	12
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,990	.....	1,990	1,990	.....	.....	.....	.....
2,948	.....	2,948	2,948	.....	.....	.....	.....	75,325	173	75,498	75,486	.....	12	.....	12
2,05,629	1,11,974	3,17,603	2,02,646†	5,227	66,857	42,869	1,09,726	3,66,708	54,685	4,21,393	3,61,685†	261	37,798	16,873	54,671

made in previous year.
made in previous year.
made in previous year.

APPENDIX

Management of Wards'

Division.	District.	Rent due to Estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.
		34	35	36	37	38	39	40	41
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.								
Burdwan ...	Burdwan	70,714	50,956	1,21,670	73,712	12,946	21,267	13,745	35,012
	Bankoorah	2,437	4,438	6,875	2,169	1,912	1,768	1,026	2,794
	Midnapore	5,76,590	3,47,128	9,23,718	4,54,374	2,106	2,33,793	2,33,499	4,67,292
	Total ...	6,49,741	4,02,522	10,52,263	5,30,255	16,964	2,56,828	2,48,270	5,05,098
	Central Districts.								
Presidency ...	24-Pergunnahs ...	4,32,080	5,37,445	9,69,525	4,21,365	56,052	1,76,573	3,15,559	4,92,132
	Nuddea	1,51,475	92,174	2,43,649	1,57,198	498	65,586	20,367	85,953
	Jessore	53,056	43,376	96,432	51,405	992	16,228	27,807	44,035
	Moorshedabad ...	6,89,822	7,28,322	14,18,144	6,69,538	17,459	3,58,595	3,71,974	7,30,569
	Total ...	13,26,433	14,01,317	27,27,750	12,99,506	75,001	6,16,982	7,35,707	13,52,689
Rajshahye and Cooch Behar.	Dinagepore	2,23,587	1,16,805	3,40,392	2,08,392	9,006	66,271	56,723	1,22,994
	Rajshahye	2,24,799	1,93,143	4,17,942	2,11,971	16,324	64,532	1,25,115	1,89,647
	Rungpore	41,756	62,834	1,04,590	55,597	287	12,092	36,614	48,706
	Darjeeling	3,532	262	3,794	3,631	160	5	.....	5
	Julpigoree	3,00,544	1,82,757	4,83,301	3,17,333	7,896	1,12,997	45,075	1,58,072
	Total ...	7,94,218	5,55,801	13,50,019	7,96,924	33,673	2,55,897	2,63,527	5,19,424
	Eastern Districts.								
Dacca ...	Dacca	10,881	8,503	19,384	11,444	797	4,738	2,405	7,143
	Furreedpore	12,120	18,464	30,584	15,091	6,351	4,085	5,057	9,142
	Backergunge ..	10,914	17,710	28,624	8,731	173	8,651	11,061	19,712
	Mymensingh ...	1,83,738	66,592	2,50,330	1,77,102	10,866	31,510	30,852	62,362
	Total ...	2,17,653	1,11,269	3,28,922	2,12,368	18,187	48,984	49,375	98,359
Chittagong ...	Chittagong	1,59,482	85,146	2,44,628	1,66,478	8,569	36,289	33,280	69,569
	Noakholly	72,318	32,626	1,04,944	79,814	2,547	14,373	8,210	22,583
	Tipperah	73,688	95,583	1,69,271	77,729	11,849	33,155	46,538	79,693
	Total ...	3,05,488	2,13,355	5,18,843	3,24,021	22,965	83,817	88,028	1,71,845
	Behar.								
Patna ...	Patna	31,175	16,841	48,016	42,286	526	5,584	622	6,206
	Gya	.....	1,301	1,301	1,275	.....	.....	26	26
	Shahabad	36,027	17,833	53,860	34,438	8,940	5,033	6,528	11,561
	Mozufferpore ...	4,844	2,741	7,585	6,074	.....	1,025	511	1,536
	Durbhunga	1,60,129	95,869	2,55,998	1,68,930	20,997	45,167	25,126	70,293
	Sarun	24,793	39,205	63,998	24,226	2,701	7,925	28,999	36,924
	Total ...	2,56,968	1,73,790	4,30,758	2,77,229	33,164	64,734	61,812	1,26,546
Bhagulpore ...	Monghyr	28,902	29,749	58,651	25,359	2	10,917	22,373	33,290
	Bhagulpore ...	34,168	1,16,168	1,50,336	40,383	944	11,064	97,953	1,09,017
	Purneah	2,14,765	49,207	2,63,972	2,07,965	2,455	30,221	23,107	53,328
	Maldah	1,76,123	1,05,572	2,81,695	1,84,918	5,527	49,250	42,000	91,250
	Total ...	4,53,958	3,00,696	7,54,654	4,58,625	8,928	1,01,452	1,85,433	2,86,885
	Orissa.								
Orissa ...	Cuttack	1,23,117	80,916	2,04,033	1,19,744	6,740	43,149	34,400	77,549
	Pooree	5,300	3,200	8,500	6,120	103	2,277	.....	2,277
	Total ...	1,28,417	84,116	2,12,533	1,25,864	6,843	45,426	34,400	79,826
	Chota Nagpore.								
	South-West Frontier Agency.								
Chota Nagpore	Hazaribagh	86,894	18,378	1,05,272	89,478	2,513	8,675	4,653	13,328
	Lohardugga	1,92,019	1,81,369	3,73,388	2,20,372	34,951	60,460	57,536	1,17,996
	Singbhoom	44,009	4,957	48,966	45,719	2,472	513	262	775
	Manbhoom	22,794	5,867	28,661	24,438	1,599	1,446	1,178	2,624
	Total ...	3,45,716	2,10,571	5,56,287	3,80,007	41,535	71,094	63,629	1,34,723
	Grand Total ...	44,78,592	34,53,437	79,32,029	44,04,799*	2,57,260	15,45,214	17,30,181	32,75,395

* Includes excess
† Includes excess

A—*continued.*

Estates for 1881-82.

Road and Public Works Cesses due to Estates.								Receipts.				
Demand.			Collections.	Remissions.	Balance.			Cash balance of last year.	Collections of—		Interest on Government securities, &c.	Loan taken and price of land sold.
Current.	Arrear.	Total.			Current.	Arrear.	Total.		Rent.	Cesses.		
42	43	44	45	46	47	48	49	50	51	52	53	54
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,972	2,996	5,968	2,787	33	1,506	1,643	3,149	12,459	73,715	2,788	3,224	.....
649	788	1,437	.....	.....	649	788	1,437	4,758	2,170	.....	854	.....
21,995	23,883	45,878	17,676	4	18,270	9,928	28,198	95,712	4,54,373	17,678	20,001	6,291
25,616	27,667	53,283	20,463	37	20,425	12,359	32,784	1,12,929	5,30,258	20,466	24,079	6,291
15,204	36,877	52,081	10,966	697	12,678	27,740	40,418	79,387	4,21,367	10,966	18,318	15,907
8,991	4,268	13,259	9,979	.....	2,738	542	3,280	11,067	1,57,198	9,979	3,684	.....
3,687	3,153	6,840	3,764	.....	967	2,109	3,076	10,009	51,404	3,764	.....	.....
43,518	33,284	76,802	38,967	63	20,431	17,341	37,772	53,097	6,69,540	38,968	3,693	18,379
71,400	77,582	1,48,982	63,676	760	36,814	47,732	84,546	1,53,560	12,99,509	63,677	25,695	34,286
6,607	8,438	15,045	6,548	106	2,459	5,932	8,391	23,181	2,08,391	6,547	4,172	.....
7,337	7,610	14,947	7,703	34	2,793	4,417	7,210	29,597	2,11,964	7,701	3,214	42
1,378	3,228	4,606	2,197	3	553	1,853	2,406	18,363	55,597	2,197	.....	.....
182	9	191	193	5	2	.....	2	433	3,631	192	.....	661
36,502	79,806	1,16,308	45,480	750	34,526	35,587	70,113	1,17,904	3,17,333	45,480	5,535	.....
52,006	99,091	1,51,097	62,121	898	40,333	47,789	88,122	1,89,478	7,96,916	62,117	12,921	643
335	348	683	291	76	201	115	316	2,922	11,444	291	.....	.....
2,042	4,159	6,201	2,620	1,311	1,061	1,209	2,270	5,062	15,090	2,620	.....	2,829
962	1,457	2,419	507	24	798	1,090	1,888	1,632	8,731	507	.....	.....
11,534	11,123	22,657	9,285	810	7,623	4,939	12,562	14,189	1,77,102	9,285	.....	.....
14,873	17,087	31,960	12,703	2,221	9,683	7,353	17,036	23,805	2,12,367	12,703	.....	2,829
16,842	6,732	23,574	16,888	218	4,209	2,266	6,475	10,842	1,66,478	16,888	1,481	13
6,516	2,940	9,456	7,180	159	1,413	704	2,117	3,114	79,815	7,180	368	15,000
3,177	3,698	6,875	3,669	297	1,523	1,386	2,909	31,874	77,729	3,669	6,913	.....
26,535	13,370	39,905	27,737	674	7,145	4,356	11,501	45,830	3,24,022	27,737	8,762	15,013
1,075	334	1,409	910	.....	456	43	499	16,944	42,293	911	1,261	.....
.....	45	45	39	.....	.....	6	6	5,969	1,277	40	182	.....
1,254	728	1,982	1,178	155	145	522	667	19,812	34,438	1,179	180	110
141	279	420	247	.....	22	151	173	5,694	6,075	247	2,888	.....
5,502	10,183	15,685	7,950	2,175	3,285	2,354	5,639	21,639	1,68,930	7,957	.....	8,000
700	2,334	3,034	655	7	425	1,947	2,372	13,929	24,227	655	2,312	.....
8,672	13,903	22,575	10,979	2,337	4,333	5,023	9,356	83,987	2,77,240	10,989	6,823	8,110
959	1,552	2,511	967	.....	638	906	1,544	11,789	25,359	967	.....	2,000
1,063	1,679	2,742	1,359	93	346	949	1,295	6,981	40,384	1,359	.....	15,000
12,889	3,833	16,722	10,108	4	6,254	382	6,636	15,291	2,07,965	10,108	.....	.....
5,362	5,218	10,580	6,264	203	2,479	1,634	4,113	48,423	1,84,919	6,264	6,258	.....
20,273	12,282	32,555	18,698	300	9,717	3,871	13,588	82,484	4,58,627	18,698	6,258	17,000
5,306	9,574	14,880	6,476	2,057	3,878	2,469	6,347	34,553	1,19,744	6,476	468	.....
264	137	401	286	.....	115	.....	115	2,332	6,120	286	31	.....
5,570	9,711	15,281	6,762	2,057	3,993	2,469	6,462	36,885	1,25,864	6,762	499	.....
4,008	1,898	5,906	3,792	95	792	1,212	2,004	39,325	89,479	3,792	5,215	.....
61,819	95,639	1,57,458	96,716	8,017	31,403	21,327	52,730	1,27,108	2,20,372	96,716	6,832	.....
.....	.....	.....	.....	.....	.....	.....	.....	28,295	45,719	.....	11,424	.....
1,447	1,330	2,777	1,887	141	405	344	749	10,694	24,438	1,887	.....	.....
67,274	98,867	1,66,141	1,02,395	8,253	32,600	22,883	55,483	2,05,422	3,80,008	1,02,395	23,471	.....
2,92,219	3,69,560	6,61,779	3,25,534†	17,537	1,65,043	1,53,835	3,18,878	9,34,380	44,04,811	3,25,544	1,08,508	84,172

collections of Rs. 5,425.
collections of Rs. 170.

APPENDIX

Management of Wards'

Division.	District.	Receipts—*concld.* Debts recovered and securities sold, &c.	Miscellaneous.	Total.	Payments of— Government revenue.	Rent to superior landlords.	Cesses.	Management of property.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies.	Education.
		55	56	57	58	59	60	61	62	63	64
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.										
Burdwan	Burdwan	15,460	9,735	1,17,881	43,895	6,689	3,577	8,965	2,578	5,967	638
	Bankoorah	161	11	7,954	649	.....	699	54	306	350	201
	Midnapore	14,642	27,322	6,36,019	2,30,070	45,344	28,624	57,378	11,706	66,493	15,546
	Total ...	30,263	37,068	7,61,354	2,74,614	52,033	32,900	66,397	14,590	72,810	16,385
	Central Districts.										
Presidency ...	24-Pergunnahs ...	1,44,685	12,902	7,03,532	1,55,287	64,770	21,579	42,793	23,093	47,964	5,624
	Nuddea	2,488	1,223	1,85,639	74,232	2,394	10,410	10,266	4,463	30,711	2,100
	Jessore	654	390	66,221	20,381	13,535	4,274	2,562	1,364	3,404	206
	Moorshedabad... ...	21,702	40,413	8,45,792	3,73,754	14,561	50,907	79,358	27,307	90,538	2,617
	Total ...	1,69,529	54,928	18,01,184	6,23,654	95,260	87,170	1,34,979	56,227	1,72,617	10,547
Rajshahye and Cooch Behar.	Dinagepore	318	2,811	2,45,420	1,15,849	5,002	9,666	33,896	10,608	11,740	4,025
	Rajshahye	1,214	2,826	2,56,558	67,689	5,785	11,337	45,588	11,456	56,163	4,369
	Rungpore	1,440	11,358	88,955	12,707	416	3,855	12,063	3,963	7,523	326
	Darjeeling	.....	280	5,137	2,497	.....	642	99	16	236	69
	Julpigoree	16,818	1,40,217	6,43,287	1,16,712	1,895	41,145	1,04,558	50,013	4,618	.....
	Total ...	19,790	1,57,492	12,39,357	3,15,454	13,098	66,645	1,96,204	76,056	80,280	8,789
	Eastern Districts.										
Dacca	Dacca	121	.....	14,778	1,846	20	682	1,027	1,985	5,236	120
	Furreedpore	108	630	26,339	809	8,964	256	1,343	474	728	243
	Backergunge	910	710	12,490	281	3,435	572	660	1,609	2,106	55
	Mymensingh	1,387	13,591	2,15,554	45,898	751	18,106	9,034	12,443	12,185	3,980
	Total ...	2,526	14,931	2,69,161	48,834	13,170	19,616	12,064	16,511	20,255	4,398
Chittagong ...	Chittagong	7,932	226	2,03,860	1,04,446	3,317	17,830	11,183	9,522	10,559	1,712
	Noakholly	17,297	2,016	1,24,790	35,708	5,957	6,996	9,906	8,122	8,937	165
	Tipperah	1,959	1,311	1,23,455	19,200	7,295	4,067	12,264	7,841	11,812	496
	Total ...	27,188	3,553	4,52,105	1,59,354	16,569	28,893	33,353	25,485	31,308	2,373
	Behar.										
Patna	Patna	5,699	1	67,109	12,412	1,006	3,083	3,613	125	7,551	391
	Gya	.....	.....	7,468	19	.....	53	139	13	188	.....
	Shahabad	225	1,149	57,093	12,922	99	2,295	7,835	1,446	12,079	3,074
	Mozufferpore	.....	36	14,940	1,574	.....	444	575	1,038	3,801	.....
	Durbhunga	47,492	464	2,54,482	27,991	568	9,256	18,697	1,600	22,142	600
	Sarun	357	3	41,483	7,781	197	3,773	3,625	2,355	7,161	294
	Total ...	53,773	1,653	4,42,575	62,699	1,870	18,904	34,484	6,577	52,922	4,359
Bhagulpore ...	Monghyr	698	1,562	42,375	3,612	118	1,520	2,584	6,872	6,792	598
	Bhagulpore	762	11,163	75,649	5,009	77	4,117	7,345	3,704	7,068	346
	Purneah	1,225	13,985	2,48,574	90,992	4,860	11,552	16,290	3,444	9,063	.....
	Maldah	2,008	30,982	2,78,854	68,487	1,673	7,373	33,823	19,215	18,731	516
	Total ...	4,693	57,692	6,45,452	1,68,100	6,728	24,562	60,042	33,235	41,654	1,460
	Orissa.										
Orissa	Cuttack	.....	1,934	1,63,175	24,535	718	7,241	21,790	2,094	27,381	101
	Pooree	1	285	9,055	3,383	272	264	72	.....	910	116
	Total ...	1	2,219	1,72,230	27,918	990	7,505	21,862	2,094	28,291	217
	Chota Nagpore.										
	South-West Frontier Agency.										
Chota Nagpore...	Hazaribagh	4,932	12,868	1,55,611	10,423	2,910	5,484	16,695	6,871	27,218	778
	Lohardugga	17,302	13,505	4,81,835	16,435	38	68,012	60,038	11,873	21,599	7,108
	Singbhoom	175	2,675	88,288	4,267	.....	.....	6,082	586	12,323	616
	Manbhoom	96	737	37,852	2,357	.....	1,990	1,843	381	4,440	948
	Total ...	22,505	29,785	7,63,586	33,482	2,948	75,486	84,658	19,711	65,580	9,450
	Grand Total ...	3,30,268	3,59,321	65,47,004	17,14,109	2,02,666	3,61,681	6,44,043	2,50,486	5,65,717	57,978

A—*concluded.*

Estates for 1881-82.

Disbursements.											
	Rate.			Debts paid.							
Miscellaneous.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Value of Government securities at the close of the year.
65	66	67	68	69	70	71	72	73	74	75	76
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,792	954	332	1,286	8	937	945	3,204	88,536	28,845	8,497	17,746
5	69	7	76	.....	2,385	2,385	.....	4,725	3,229	7,758	8,564
76,170	3,721	1,485	5,206	11,671	18,567	30,238	21,077	5,87,852	48,167	1,68,168	5,68,834
86,967	4,744	1,824	6,568	11,679	21,889	33,568	24,281	6,81,113	80,241	1,84,423	5,95,144
47,589	2,882	1,206	4,088	13,058	1,47,219	1,60,277	30,621	6,03,685	99,847	2,41,921	3,74,507
9,590	815	375	1,190	.....	.....	.....	25,016	1,70,372	15,267	203	1,34,501
17,203	546	132	678	.....	224	224	.....	63,831	2,390	1,563	.....
68,157	3,659	1,674	5,333	2,666	34,675	37,341	.....	7,49,873	95,919	74,027	59,442
1,42,539	7,902	3,387	11,289	15,724	1,82,118	1,97,842	55,637	15,87,761	2,13,423	3,17,714	5,68,450
12,042	1,665	806	2,471	678	8,039	8,717	1,958	2,15,974	29,446	341	65,320
9,685	3,362	787	4,149	471	4,106	4,577	1,953	2,22,751	33,807	23,300	74,470
3,301	931	181	1,112	240	10,471	10,711	1,570	57,547	31,408	2,764	.....
.....	157	10	167	448	812	1,260	.....	4,986	151	5,253	.....
1,29,118	1,486	753	2,239	126	400	526	54,937	5,05,761	1,37,526	3,647	1,41,579
1,54,146	7,601	2,537	10,138	1,963	23,828	25,791	60,418	10,07,019	2,32,338	35,305	2,81,369
391	666	54	720	.....	200	200	625	12,852	1,926	2,936	.....
229	172	1	173	.....	9,754	9,754	.....	22,973	3,366	29,090	.....
635	102	11	113	.....	.....	.....	217	9,683	2,807	1,212	.....
25,801	1,189	434	1,623	20,422	35,156	55,578	.....	1,85,399	30,155	3,76,676	.....
27,056	2,129	500	2,629	20,422	45,110	65,532	842	2,30,907	38,254	4,09,914	.....
5,445	1,614	417	2,031	737	13,000	13,737	4,108	1,83,890	19,970	63,568	32,522
8,808	751	180	931	3,187	29,728	32,915	3,591	1,22,036	2,754	34,034	11,270
9,351	495	193	688	.....	.....	.....	21,363	94,377	29,078	.....	1,43,744
23,604	2,860	790	3,650	3,924	42,728	46,652	29,062	4,00,303	51,802	97,602	1,87,536
409	450	79	529	.....	4,060	4,060	4,871	38,050	29,059	31,948	22,942
1	55	4	59	1,561	.....	1,561	5,050	7,083	385	6,329	4,829
5,522	1,053	98	1,151	.....	.....	.....	4,646	51,069	6,024	.....	4,646
650	354	38	392	.....	.....	.....	.....	8,474	6,466	.....	31,091
7,306	841	390	1,231	38,470	83,731	1,22,201	18,800	2,30,392	24,090	3,27,704	.....
2,633	787	81	868	.....	.....	.....	3,712	32,399	9,084	1,19,874	37,498
16,521	3,540	690	4,230	40,031	87,791	1,27,822	37,079	3,67,467	75,108	4,85,855	1,01,006
283	432	35	467	3,854	8,126	11,980	.....	34,826	7,549	1,24,459	.....
1,614	1,064	177	1,241	17,027	21,894	38,921	.....	69,442	6,207	1,63,484	.....
6,779	.....	.....	.....	3,436	53,138	56,574	.....	1,99,554	49,020	20,593	.....
37,303	1,039	911	1,950	.....	2,000	2,000	.....	1,91,072	87,782	.....	1,91,586
45,980	2,535	1,123	3,658	24,317	85,158	1,09,475	.....	4,94,894	1,50,558	3,08,536	1,91,586
16,449	1,054	320	1,374	.....	.....	.....	3,500	1,05,183	57,992	.....	15,250
64	232	26	258	.....	.....	.....	.....	5,339	3,716	.....	.....
16,513	1,286	346	1,632	.....	.....	.....	3,500	1,10,522	61,708	.....	15,250
12,577	760	215	975	19,272	17,673	36,945	.....	1,20,876	34,735	42,628	.....
33,619	1,166	475	1,641	241	62	303	1,34,820	3,55,486	1,26,349	4,227	2,39,147
23,704	345	32	377	.....	.....	.....	21,236	69,191	19,097	5	2,32,999
1,909	353	60	413	.....	7,893	7,893	.....	22,174	15,678	31,544	20,628
71,809	2,624	782	3,406	19,513	25,628	45,141	1,56,056	5,67,727	1,95,859	78,404	4,92,774
5,85,135	35,221	11,979	47,200	1,37,573	5,14,250	6,51,823	3,66,875	54,47,713	10,99,291	19,17,753	24,33,115

APPEN

Management of Attached,

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Division.	District.	Court ordering Attachment.			Number of properties under attachment.	Number of Estates.		Government Revenue due from Estates.								Rent Due to Superior				
								Demand.					Balance.			Demand.				
		Civil.	Criminal.	Total.		Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.
	Bengal.							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.																			
Presidency ...	24-Pergunnahs ...	2	...	2	2	13	3	7,801	13	7,814	7,801	...	...	13	13	293	433	726	589	.....
	Jessore	2	1	3	3	24	29	15,329	3	15,332	15,320	...	9	3	12	8,198	708	8,906	8,213	555
	Total ...	4	1	5	5	37	32	23,130	16	23,146	23,121	...	9	16	25	8,491	1,141	9,632	8,802	555
	Eastern Districts.																			
Dacca ...	Furreedpore ...	2	...	2	2	2	.....	847	74	921	947	...	...	...	...	.....	.....	.....	.....	.....
	Backergunge ...	2	...	2	2	5	.....	9,183	.....	9,183	9,237	...	382	...	382	.....	.....	.....	.....	.....
	Mymensingh ...	1	1	2	2	.....	2	.....	.....	.....	.....	...	...	...	...	111	222	333	8	.....
	Total ...	5	1	6	6	7	2	10,030	74	10,104	10,184	...	382	...	382	111	222	333	8	.....
	Behar.																			
Bhagulpore ...	Monghyr	...	...	...	1	1	6	111	.....	111	111	...	...	...	...	.....	.....	.....	.....	.....
	Orissa.																			
Orissa ...	Cuttack	1	...	1	1	1	.....	1,364	.....	1,364	1,364	...	...	...	...	.....	.....	.....	.....	.....
	Balasore	1	...	1	1	1	.....	731	.....	731	731	...	...	...	...	.....	.....	.....	.....	.....
	Total ...	2	...	2	2	2	.....	2,095	.....	2,095	2,095	...	...	...	...	.....	.....	.....	.....	.....
	Chota Nagpore.																			
	South-West Frontier Agency.																			
Chota Nagpore.	Hazaribagh ...	11	...	11	11	9	19	2,669	.....	2,669	2,669	...	...	...	...	3,222	158	3,380	3,212	152
	Lohardugga ...	41	...	41	41	.....	41	.....	.....	.....	.....	...	...	...	...	14,410	8,290	22,700	22,166	.....
	Singbhoom ...	3	...	3	3	1	2	91	.....	91	91	...	...	...	...	.....	.....	.....	.....	.....
	Manbhoom ...	11	...	11	11	6	5	5,569	.....	5,569	5,569	...	...	...	...	3,357	510	3,867	3,401	.....
	Total ...	66	...	66	66	16	67	8,329	.....	8,329	8,329	...	...	...	...	20,989	8,958	29,947	28,779	152
	Grand Total ...	77	2	79	80	63	107	43,695	90	43,785	43,840	...	391	16	407	29,591	10,321	39,912	37,589	707
	Trust Estates.																			
Presidency ...	Orphanage in 24-Pergunnahs.	...	...	...	1	1	.....	.....	.....	.....	.....	...	...	...	...	397	397	794	596	.....
	Syudpore in Jessore.	...	...	...	1	3	2	95,254	.....	95,254	95,254	...	...	...	...	5	.....	5	.....	.....
	Total ...	...	...	...	2	4	2	95,254	.....	95,254	95,254	...	...	...	...	402	397	799	596	.....
Rajshahye and Cooch Behar.	Issan Chandra Roy in Rungpore.	...	...	...	1	5	2	2,446	.....	2,446	2,446	...	...	...	...	535	535	1,070	535	.....
Chittagong ...	Panameah in Noakhally.	...	...	...	1	.....	2	.....	.....	.....	.....	...	...	...	..	336	.....	336	189	.....
Patna ...	Saseram in Shahabad.	...	...	...	1	37	18	435	.....	435	435	...	...	...	...	.....	.....	.....	.....	.....
	Jogearah in Durbhunga.	...	...	...	1	1	.....	1,760	891	2,651	2,651	...	...	...	...	.....	.....	.....	.....	.....
	Total ...	...	...	...	2	38	18	2,195	891	3,086	3,086	...	...	...	...	.....	.....	.....	.....	.....
	Behar.																			
Bhagulpore...	Clevland in Bhagulpore.	...	...	...	1	.....	4	.....	.....	.....	.....	...	...	...	...	.....	.....	.....	.....	.....
	Mirza Mahomed Hossein in Purneah.	...	...	...	1	3	.....	458	.....	458	458	...	...	...	...	.....	.....	.....	.....	.....
	Total ...	...	...	...	2	3	4	458	.....	458	458	...	...	...	...	.....	.....	.....	.....	.....
	Grand Total ...	...	...	...	8	50	28	1,00,353	891	1,01,244	1,01,244	...	...	...	...	1,273	932	2,205	1,320	.....
	Grand Total ...	77	2	79	88	113	135	1,44,048	981	1,45,029	1,45,084*	...	391	16	407	30,864	11,253	42,117	38,909†	707

* Includes excess payments of
† Excludes payments of Rs. 16
‡ Excludes payments of Rs. 163
§ Includes excess collections of

DIX AI.

Encumbered and Trust Estates for 1881-82.

22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
LANDLORDS.			ROAD AND PUBLIC WORKS CESSES DUE FROM ESTATES.								RENT DUE TO ESTATES.							
Balance.			Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Collections.	Remissions.	Current.	Arrear.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	67	137	1,538	236	1,774	1,773	.....	1	.....	1	46,118	49,169	95,287	47,836	16,126	12,857	18,468	31,325
61	77	138	4,475	52	4,527	4,470	10	11	36	47	63,595	76,361	1,39,956	71,302	14,357	28,983	25,314	54,297
131	144	275	6,013	288	6,301	6,243	10	12	36	48	1,09,713	1,25,530	2,35,243	1,19,138	30,483	41,840	43,782	85,622
.....	.....	.....	578	2	580	456	.....	.....	.....	.....	1,930	425	2,355	2,127	.....	228	.....	228
.....	.....	.....	2,889	.....	2,889	2,093	.....	796	.....	796	17,794	6,524	24,318	18,351	1	4,834	1,133	5,967
103	222	325	40	80	120	.....	.....	40	80	120	717	571	1,288	613	.....	447	228	675
103	222	325	3,507	82	3,589	2,549	.....	836	80	916	20,441	7,520	27,961	21,091	1	5,509	1,361	6,870
.....	.....	.....	15	.....	15	15	.....	.....	.....	.....	453	754	1,207	515	.....	231	461	692
.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	11,721	14,683	26,404	10,448	.....	6,114	9,842	15,956
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	1,000	1,000	.....	.....	.....	.....
.....	.....	.....	811	.....	811	811	.....	.....	.....	.....	12,721	14,683	27,404	11,448	.....	6,114	9,842	15,956
.....	.....	.....	4,668	157	4,825	4,604	182	.....	.....	.....	47,605	18,472	66,077	59,082	3,329	8,961	4,859	13,820
471	63	534	16,342	24,109	40,451	33,686	.....	2,792	3,973	6,765	1,14,110	48,670	1,62,780	1,24,336	8,522	16,557	13,425	29,982
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,248	.....	3,248	2,321	.....	927	.....	927
466	.....	466	7,654	525	8,179	7,434	.....	745	.....	745	66,662	41,106	1,07,768	61,456	10,554	17,934	17,824	35,758
937	63	1,000	28,664	24,791	53,455	45,724	182	3,537	3,973	7,510	2,31,625	1,08,248	3,39,873	2,43,195	22,405	44,379	36,108	80,487
1,171	429	1,600	39,010	25,161	64,171	55,342	192	4,385	4,089	8,474	3,74,953	2,56,735	6,31,688	3,95,387	52,889	98,073	91,554	1,89,627
198	.....	198	.....	.....	.....	.....	.....	.....	.....	.....	40,639	1,804	42,443	40,364	7	1,958	114	2,072
5	.....	5	17,388	.....	17,388	17,388	.....	.....	.....	.....	1,71,786	97,842	2,69,628	1,65,423	335	75,741	28,088	1,03,829
203	.....	203	17,388	.....	17,388	17,388	.....	.....	.....	.....	2,12,425	99,646	3,12,071	2,05,787	342	77,699	28,202	1,05,901
535	.....	535	494	73	567	396	.....	171	.....	171	5,972	2,021	7,993	5,756	.....	1,899	338	2,237
147	.....	147	35	.....	35	21	.....	14	.....	14	576	808	1,384	1,069	7	171	137	308
.....	.....	.....	1,721	.....	1,721	1,721	.....	.....	.....	.....	28,112	2,833	30,945	29,247	.....	754	944	1,698
.....	.....	.....	182	272	454	454	.....	.....	.....	.....	3,666	1,804	5,470	3,466	.....	2,004	.....	2,004
.....	.....	.....	1,903	272	2,175	2,175	.....	.....	.....	.....	31,778	4,637	36,415	32,713	.....	2,758	944	3,702
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	281	95	376	241	.....	135	.....	135
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,020	372	1,392	1,308	.....	74	10	84
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,301	467	1,768	1,549	.....	209	10	219
885	.....	885	19,820	345	20,165	19,980	.....	185	.....	185	2,52,052	1,07,579	3,59,631	2,46,874	349	82,736	29,631	1,12,367
2,056	429	2,485	58,830	25,506	84,336	75,322‡	192	4,570	4,089	8,659	6,27,005	3,64,314	9,91,319	6,42,261§	53,238	1,80,809	1,21,185	3,01,994

Rs. 462.
made in previous year.
made in previous year.
Rs. 6,174.

b

APPEN

Management of Attached, Encumberd

Division.	District.	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
		Road and Public Works Cesses due to Estates.								Receipts.							
		Demand.					Balance.				Collection of—						
		Current.	Arrear.	Total.	Collections.	Remissions.	Current.	Arrear.	Total.	Cash-balance of last year.	Rent.	Cesses.	Interest on Government securities.	Loan taken or price of land sold.	Debts recovered or securities sold, &c.	Miscellaneous.	Total.
	Bengal.	Rs.	Rs.	Rs.	Rr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.																
Presidency ...	24-Pergunnahs ...	1,137	2,492	3,629	1,278	565	608	1,178	1,786	73,315	47,837	1,279	...	...	1,337	390	1,24,158
	Jessore	3,471	5,520	8,991	4,316	321	2,253	2,101	4,354	9,076	71,303	4,317	...	...	4,973	275	89,994
	Total ...	4,608	8,012	12,620	5,594	886	2,861	3,279	6,140	82,391	1,19,140	5,596	...	...	6,310	665	2,14,102
	Eastern Districts.																
Dacca ...	Furreedpore ...	61	500	561	486	.....	9	66	75	11,896	2,127	486	...	...	.....	.....	14,509
	Backergunge ...	2,694	1,088	3,782	2,392	.....	1,232	158	1,390	11,089	18,351	2,393	...	...	369	4	32,206
	Mymensingh ...	20	27	47	10	.....	18	19	37	910	613	10	...	...	46	776	2,355
	Total ...	2,775	1,615	4,390	2,888	.....	1,259	243	1,502	23,895	21,091	2,889	...	...	415	780	49,070
	Behar.																
Bhagulpore ...	Monghyr	7	10	17	14	.....	3	.....	3	.....	515	14	...	...	.....	.....	529
	Orissa.																
Orissa ...	Cuttack	912	1,453	2,365	1,202	.....	690	473	1,163	13,189	10,448	1,202	...	...	.....	2,233	27,072
	Balasore	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	...	...	.....	.....	1,000
	Total ...	912	1,453	2,365	1,202	.....	690	473	1,163	13,189	11,448	1,202	...	...	.....	2,233	28,072
	Chota Nagpore.																
	South-West Frontier Agency.																
Chota Nagpore.	Hazaribagh ...	3,274	2,234	5,508	3,629	448	941	979	1,920	21,028	55,082	3,630	...	...	18	3,329	83,087
	Lohardugga ...	15,217	11,047	26,264	16,022	213	6,481	3,548	10,029	50,596	1,24,341	16,023	...	...	745	1,127	1,92,832
	Singbhoom ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,321	.....	...	...	.....	.....	2,321
	Manbhoom ...	6,380	6,631	13,011	5,629	566	3,521	3,295	6,816	23,549	61,456	5,629	...	...	1,905	1,667	94,206
	Total ...	24,871	19,912	44,783	25,280	1,227	10,943	7,822	18,765	95,173	2,43,200	25,282	...	...	2,668	6,123	3,72,446
	Grand Total ...	33,173	31,002	64,175	34,978	2,113	15,756	11,817	27,573	2,14,648	3,95,394	34,983	...	...	9,393	9,801	6,64,219
	Trust Estates.																
Presidency ...	Orphanage in 24-Pergunnahs.	.....	.....	.....	.....	.....	.....	.....	.....	2,71,156	40,362	.....	...	...	.....	.....	3,11,518
	Syudpore in Jessore.	13,791	8,611	22,402	14,951	.....	4,968	2,564	7,532	50,002	1,65,423	14,951	...	...	697	270	2,31,343
	Total ...	13,791	8,611	22,402	14,951	.....	4,968	2,564	7,532	3,21,158	2,05,785	14,951	...	...	697	270	5,42,861
Rajshahye and Cooch Behar.	Issan Chandra Roy in Rungpore.	400	.....	400	111	.....	289	.....	239	1,595	5,756	111	...	...	.....	.....	7,462
Chittagong ...	Parameah in Noakhally.	55	65	120	100	1	10	9	19	680	1,069	100	74	...	3	56	1,982
Patna ...	Saseram in Shahabad.	1,050	155	1,205	1,109	.....	71	25	96	27,716	29,247	1,109	...	...	396	83	58,551
	Jogearah in Durbhunga.	114	104	218	150	.....	68	.....	68	465	3,466	150	...	...	.....	1,499	5,580
	Total ...	1,164	259	1,423	1,259	.....	139	25	164	28,181	32,713	1,259	...	...	396	1,582	64,131
	Behar.																
Bhagulpore...	Clevland in Bhagulpore.	.....	.....	.....	.....	.....	.....	.....	.....	1,045	241	.....	20	...	.....	170	1,476
	Mirza Mahomed Hossein in Purneah.	6	4	10	6	.....	4	.....	4	532	1,308	6	247	...	.....	192	2,285
	Total ...	6	4	10	6	.....	4	.....	4	1,577	1,549	6	267	...	.....	362	3,761
	Grand Total ...	15,416	8,939	24,355	16,427	1	5,410	2,598	8,008	3,53,191	2,46,872	16,427	341	...	1,096	2,270	6,20,197
	Grand Total ...	48,589	39,941	88,530	51,405*	2,114	21,166	14,415	35,581	5,67,839	6,42,266	51,410	341	...	10,489	12,071	12,84,416

* Includes excess

DIX AI—*concluded.*

and Trust Estates for 1881-82—concluded.

57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Disbursements.																		
Payments of—								Rate.			Debts paid.							
Government revenue.	Rent to superior landlords.	Cesses.	Management of properties.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies.	Education.	Miscellaneous.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Investments.	Total.	Cash balance at the close of the year.	Debts due by the estate at the end of the year.	Value of Government securities at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,801	589	1,773	4,979	3,352	.....	...	5,713	271	56	327	344	53,090	53,434	64	78,032	46,126	6,20,891	.....
15,322	8,213	4,471	8,880	6,827	22,146	..	1,684	441	159	600	.....	.....	.....	.....	68,143	21,801	513	.....
23,123	8,802	6,244	13,859	10,179	22,146	...	7,397	712	215	927	344	53,090	53,434	64	1,46,175	67,927	6,21,404	.....
947	.....	456	3,149	54	2,267	...	45	76	3	79	.....	4,800	4,800	.....	11,797	2,712	.....	.....
9,237	.....	2,093	2,870	556	3,142	...	226	.....	.....	.....	.....	.....	.....	.....	18,124	14,082	.....	.....
.....	8	.....	42	15	120	...	13	31	3	34	148	1,070	1,218	.....	1,450	905	1,592	.....
10,184	8	2,549	6,061	625	5,529	...	284	107	6	113	148	5,870	6,018	.....	31,371	17,699	1,592	.....
111	.....	15	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	126	403	300	.....
1,364	.....	811	2,011	.....	1,386	...	802	170	28	198	.....	535	535	.....	7,107	19,965	.....	.....
731	.....	.....	.....	.....	88	...	.....	44	2	46	.....	.....	.....	.....	865	135	.....	.....
2,095	.....	811	2,011	.....	1,474	...	802	214	30	244	.....	535	535	.....	7,972	20,100	.....	.....
2,669	3,213	4,604	2,709	233	3,125	...	2,443	965	125	1,090	24,167	31,096	55,263	.....	75,349	7,738	4,41,853	.....
.....	22,167	33,688	6,221	1,455	33,249	...	5,773	3,708	386	4,094	21,640	52,494	74,134	.....	1,80,781	12,051	6,00,766	.....
91	.....	.....	113	.....	360	...	27	97	7	104	1,135	.....	1,135	.....	1,830	491	24,365	.....
5,569	3,401	7,434	5,708	722	12,323	336	10,814	1,208	183	1,391	9,137	27,197	36,334	.....	84,032	10,174	2,07,428	.....
8,329	28,781	45,726	14,751	2,410	49,057	336	19,057	5,978	701	6,679	56,079	1,10,787	1,66,866	.....	3,41,992	30,454	12,74,352	.....
43,842	37,591	55,345	36,682	13,214	78,206	336	27,540	7,011	952	7,963	56,571	1,70,282	2,26,853	64	5,27,636	1,36,583	18,97,648	.....
.....	596	.....	3,136	22	.....	...	17,155	.....	.....	.....	.....	.....	.....	.....	20,909	2,90,609	.....	.....
95,254	.....	17,388	3,423	1,160	.....	...	62,993	888	418	1,306	.....	.....	.....	.....	1,81,524	49,819	437	.....
95,254	596	17,388	6,559	1,182	.....	...	80,148	888	418	1,306	.....	.....	.....	.....	2,02,433	3,40,428	437	.....
2,446	535	395	392	.....	.....	...	2,313	.....	.....	.....	.....	.....	.....	.....	6,081	1,381	.....	.....
.....	189	21	314	4	.....	...	341	25	2	27	.....	857	857	.....	1,753	229	.....	1,190
435	.....	1,721	5,079	170	8,257	...	9,720	285	.....	285	.....	.....	.....	30,000	55,667	2,884	.....	30,000
2,651	.....	454	627	.....	.....	...	1,619	180	19	199	.....	.....	.....	.....	5,550	30	.....	.....
3,086	.....	2,175	5,706	170	8,257	...	11,339	465	19	484	.....	.....	.....	30,000	61,217	2,914	.....	30,000
.....	.....	.....	43	.....	.....	...	114	.....	.....	.....	.....	.....	.....	.....	162	1,314	.....	500
458	.....	.....	25	.....	.....	...	787	.....	.....	.....	.....	.....	.....	.....	1,270	1,015	.....	6,200
458	.....	.....	73	.....	.....	...	901	.....	.....	.....	.....	.....	.....	.....	1,432	2,329	.....	6,700
1,01,244	1,320	19,979	13,044	1,356	8,257	...	95,042	1,378	439	1,817	.....	857	857	30,000	2,72,916	3,47,281	437	37,890
1,45,086	38,911	75,324	49,726	14,570	86,483	336	1,22,582	8,389	1,391	9,780	56,571	1,71,139	2,27,710	30,064	8,09,552	4,83,864	18,98,085	37,890

collections of Rs. 570.

APPENDIX B.

Wards' Estates classified according to gross rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000, but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000, but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000, but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	7	
Burdwan	.....	.....	3	.....	.....	.....	3	
Bankoora	.....	1	.....	.....	.....	.....	1	
Midnapore	.....	3	6	.....	1(*a*)	.....	10	(*a*) Mysadul.
24-Pergunnahs ...	1	4	2	.....	2(*b*)	.....	9	(*b*) Satkhira and Paikpara.
Nuddea	.....	.....	.....	.....	1(*c*)	.....	1	(*c*) Estate of Kumar Khetish Chundra Rai.
Jessore	.....	.....	2	.....	.....	.....	2	
Moorshedabad ...	.....	3	1	.....	3(*d*)	.....	7	(*d*) Nashipore mal and debutter and Cassimbazar.
Dinagepore ...	.....	2	2	1	1(*e*)	.....	6	(*e*) Chooramon.
Rajshahye	.....	1	4	2	.....	.....	7	
Rungpore	.....	1	2	.....	.....	.....	3	
Darjeeling	.....	1	.....	.....	.....	.....	1	
Julpigoree	.....	1	.....	.....	1(*f*)	.....	2	(*f*) Chaklajat.
Dacca	.....	1	1	.....	.....	.....	2	
Furreedpore ...	1	.....	1	.....	.....	.....	2	
Backergunge ...	1	3	.....	.....	.....	.....	4	
Mymensingh ...	1	1	.....	.....	1(*g*)	.....	3	(*g*) Jagat Kishore Acharjya.
Chittagong ...	1	1	5	1	.....	.....	8	
Noakhally ...	.....	.....	2	1	.....	.....	3	
Tipperah ...	.....	.....	.....	1	.....	.....	1	
Patna	.....	1	2	.....	.....	.....	3	
Gya	.....	1	.....	.....	.....	.....	1	
Shahabad	.....	.....	2	.....	.....	.....	2	
Mozufferpore ...	.....	1	.....	.....	.....	.....	1	
Durbhunga ...	.....	.....	.....	.....	1(*h*)	.....	1	(*h*) Narhan.
Sarun	.....	3	2	.....	.....	.....	5	
Monghyr	1	.....	3	.....	.....	.....	4	
Bhagulpore ...	.....	1	3	.....	.....	.....	4	
Purneah	.....	.....	1	.....	1(*i*)	.....	2	(*i*) Surjapore.
Maldah	.....	1	1	.....	1(*k*)	.....	3	(*k*) Chanchal.
Cuttack	1	4	1	.....	1(*l*)	.....	7	(*l*) Kanika.
Pooree	.....	.....	1	.....	.....	.....	1	
Haazribagh ...	.....	1	1	1	.....	.....	3	
Lohardugga ...	1	.....	1	.....	1(*m*)	.....	3	(*m*) Chota Nagpore.
Singbhoom ...	.....	.....	1	.....	.....	.....	1	
Manbhoom ...	.....	.....	2	.....	.....	.....	2	
Total ...	8	36	52	7	15	.....	118	

APPENDIX B-I.

Attached, Encumbered and Trust Estates classified according to gross rental.

24-Pergunnahs ...	.....	.....	3	.....	.....	.....	3	
Jessore	2	.....	.....	1	1(*n*)	.....	4	(*n*) Syudpore trust estate.
Rungpore	.....	.....	1	.....	.....	.....	1	
Furreedpore ...	1	1	.....	.....	.....	.....	2	
Backergunge ...	.....	1	1	.....	.....	.....	2	
Mymensingh ...	2	.....	.....	.....	.....	.....	2	
Noakhally	1	.....	.....	.....	.....	.....	1	
Shahabad	.....	.....	1	.....	.....	.....	1	
Durbhunga ...	.....	1	.....	.....	.....	.....	1	
Monghyr	1	.....	.....	.....	.....	.....	1	
Bhagulpore ...	1	.....	.....	.....	.....	.....	1	
Purneah	.....	1	.....	.....	.....	.....	1	
Cuttack	.....	.....	1	.....	.....	.....	1	
Balasore	1	.....	.....	.....	.....	.....	1	
Hazaribagh ...	2	7	2	.....	.....	.....	11	These are encumbered estates.
Lohardugga ...	12	23	6	.....	.....	.....	41	
Singbhoom ...	2	1	.....	.....	.....	.....	3	
Manbhoom ...	.....	8	3	.....	.....	.....	11	
Total ...	25	43	18	1	1	.....	83	
Grand Total ...	33	79	70	8	16	.....	206*	

* Excludes 9 estates for which the returns are blank and 3 estates for which no returns have been received.

Reg. No. 3982J—215—2-9-82

REVENUE DEPARTMENT.

LAND REVENUE.

DARJEELING, THE 9TH OCTOBER 1882.

RESOLUTION.

READ—

The Report of the Board of Revenue on the Administration of Wards' and Attached Estates for the year 1881-82.

For several years in succession Government has had to notice the unpunctuality with which the Managers of Wards' estates in Bengal were accustomed to submit their returns. Repeated warnings having proved useless, the Board of Revenue were at last instructed to suspend or remove any manager who failed to submit his returns in due time. These instructions have had the desired effect, for the Lieutenant-Governor observes that in only three cases during the year under review were managers behind hand with their returns. While managers were to blame, Commissioners had always at hand a sufficient explanation for delays in their own offices; but now that but little fault can be found with managers in this respect, the Lieutenant-Governor expects punctuality on the part of Commissioners themselves.

2. The number of Wards' and attached estates under charge of the Revenue authorities during the year was 218, which was two less than in the preceding year. The Wards' estates (124 in number) were 13 less, and the attached estates (94 in number) were 11 more than in 1880-81. Since the passing of the revised Act, there has been a gradual decrease in the number of estates under management, due to the exercise of the power conferred by that Act on the Revenue authorities of retiring from, or refusing to undertake, the management of estates when such a course seemed desirable. Estates which are hopelessly insolvent are no longer taken charge of to the detriment of the Government revenue, which often remained in arrears, to the injury of creditors whose claims remained unliquidated, and to the greater embarrassment of the estate itself which was overweighted with the charges of official management. Neither is it now considered desirable that the care of every petty estate, whose proprietor happens to be disqualified, should occupy the time and attention of public officers. The original motive for bringing estates under management, namely, the security of the Government revenue, is more prominent now in the policy which guides the action of the Court of Wards than it was formerly. It is properly recognized at present that when the revenue is not in danger, and when the friends of the disqualified owner are competent and willing to manage his affairs with prudence, and with justice towards the tenants, the truest consideration for the estate and the family is often shown by exempting the property from the interference of Government management. While, therefore, the Lieutenant-Governor fully recognizes the many advantages which such management confers on estates throughout Bengal, and while he views with satisfaction the opportunities afforded to the Government through such management of becoming intimately acquainted with the wants and circumstances of the cultivating classes, he still desires to express his entire concurrence in the policy of non-intervention, when intervention is not clearly required by the embarrassments of the owner, or by the importance of the estate.

3. The Court of Wards began the year under review with a cash balance of Rs. 15.02,219, besides investments amounting to Rs. 26,89,741. During the year it received from all sources Rs. 63,29,201, and expended Rs. 62,48,265. The year closed with a cash balance of Rs. 15,83,155, besides which there were investments valued at Rs. 24,71,005. These results were obtained at a gross cost for management of Rs. 6,93,769, the percentage of management charges on receipts being for Wards' estates 13, and for attached estates 7. These percentages are less satisfactory than the proportions

given by last year's figures; but the charges for the year under review contain items of expenditure on surveys and settlements which ought not properly to be debited as a whole against a single year. Allowing for this, however, the charges for management are still in some instances unduly high. This is especially the case in the Rajshahye Division, in which, for the third year running, it has been necessary to notice the excessive character of these charges. It seems clear that the reduction of charges in this Division calls for some special measures; and the Lieutenant-Governor will be glad to have the opinion of the Board on the point. Management charges ought not, except for special reasons, to exceed 10 per cent. on the annual income.

4. Turning to the details of the receipts, the gross amount of which has been mentioned above, the Lieutenant-Governor finds that the year began with an arrear balance of rent and cesses amounting to Rs. 42,27,252. The Board say that this balance compares favourably with the corresponding figures for the two preceding years. The Lieutenant-Governor is not desirous of depriving the Board of the gratification arising from such a comparison; but he must at the same time express his opinion that the existence of such enormous arrears is in itself very unsatisfactory. The current demand of rent and cesses for the year under review was Rs. 54,46,405, the gross collections reaching in the same time to Rs. 54,23,999. The year thus closed with a larger arrear balance than that with which it had opened.

5. Last year Government quoted with approval the Board's own condemnation of the practice of allowing unrealizable arrears to swell the balances from year to year to no good purpose; and in furtherance of the policy involved in that approval, instructions were issued that each manager should scrutinize his balances and submit matured proposals for the submission of irrecoverable items. The Board now report that some exertions have been made in this direction, but "the undertaking is an arduous one, and it is necessary to guard against the tendency on the part of managers (which too great pressure may easily encourage) to recommend for remission demands which ought really to be recovered by the estate." Government, however, when recording its views upon this matter did not ignore the considerations now dwelt upon by the Board. The instructions in question were perhaps issued too late to be productive of much good during the year under review; but it is to be hoped that the results of the current year will show that progress has been made in the direction indicated by Government and by the Secretary of State. The same salutary object will also be furthered by measures now under the Board's consideration for the revision of rent-rolls and the equalization of the demand by raising rents which are inadequate and reducing those which are excessive. No clearer proof of the necessity for such a revision could exist than the existence of these large balances, for under a system of fair rents, judiciously worked, such balances ought not to accrue, save in exceptionally bad seasons.

In regard to the procedure for the recovery of debts due to the estates under management, the Board make the following remarks:—

"It was stated in last year's report that the number of certificates made was insufficient, to justify the conclusion that the provision of the law authorizing resort to this procedure had been abused, and it is observed in the Land Administration Report of the present year that the number is by no means excessive when the extent of the property under the control of the Court of Wards is considered. On reconsideration, however, the Board are disposed to regard the increase in the number of certificates as an unfavourable sign. In some district, no doubt, the new power with which the managers are vested has been sparingly and judiciously exercised. But in other districts there is some reason to fear that, as matters have turned out, the extension of the certificate procedure to Wards' estates, from which such favourable results were at first anticipated, has not proved altogether beneficial. The object of this extension was to facilitate collections, and to do this by dispensing with every step between the filing of the plaint and the making of the decree; but it was not intended that certificates should be filed in any cases in which suits would not have been instituted under the former procedure. But the facility of certificates has been a temptation which some managers have been unable to resist. The institution of a suit involved some trouble and responsibility, and a manager had to consider, not only whether he was likely to get a decree, but whether there was a reasonable probability of his being able to execute it. Now, however, he is not obliged to consider either of these points, and the consequence is that certificates are constantly issued in cases in which it would never have occurred to a manager to institute a suit."

The abuses to which the Board here call attention are not altogether unexpected. The possibility that the certificate procedure might be misused in the

way now described occurred to the Legislative Council when the Bill was under discussion, and the clause compelling managers to attest applications for certificates was devised to meet the difficulty. It now seems that the remedy is incomplete or inoperative, and the Lieutenant-Governor will therefore be glad to receive from the Board a special report on the question with proposals for strictly limiting the employment by managers of this procedure to cases in which it may be unobjectionably applied. Mr. Rivers Thompson, however, is inclined to think that the exercise by Collectors of due care and attention in the issue of certificates would leave no room for abuses of this character.

6. Under the head of the liabilities which Wards' and Attached Estates had to meet during the year, the first subject noticed by the Board is the liabilities to Government. The year opened with an arrear debt of Rs. 1,63,141 on account of revenue, and Rs. 80,191 on account of cesses. The former liability was raised to Rs. 19,64,217 by the addition of the year's demand, and the latter to Rs. 5,05,729. The collections of revenue amounted to Rs. 18,64,054, and of cesses to Rs. 4,37,007, in addition to which some slight remissions were granted. Since the close of the year the revenue arrears have been nearly all collected, and the outstanding cess balances are large only in the Presidency Division. The results are on the whole satisfactory; and as it has now been found possible in all divisions, with but insignificant exceptions, to discharge within the year all the dues of Government as they arise, the Lieutenant-Governor concurs with the Board in thinking that no falling off from this standard should be permitted. As these dues are certain in amount and moderate in incidence, there is the less excuse for default in discharging them.

7. Turning to the other liabilities due by the estates, the Lieutenant-Governor observes that they amounted to the large sum of Rs. 51,32,523 (Rs. 3,59,700 rent due to superior landlords and Rs. 47,72,803 on account of debts contracted by the former proprietors). Of this sum, Rs. 11,21,080 were paid in cash, and Rs. 86,571 liquidated by compromise during the year. The debt due by the estates under these heads has therefore been reduced to about 39¼ lakhs of rupees. On the whole, the progress made in this respect has not been bad; but the Lieutenant-Governor regrets to see that rents due to superior landlords are still not punctually met in all cases. In the matter of punctual payment of rent the Court of Wards should set a good example.

8. In reviewing the report of last year's operations in the Wards' Department, the Government of India drew attention to the importance of devoting some portion of the funds of an estate to the prosecution of permanent improvements. The Board state that this important matter has not been lost sight of during the year under review, and point to the fact that, under the head of improvements, there has been a total expenditure of Rs. 1,17,806. On examining the detailed accounts of this expenditure, however, the Lieutenant-Governor finds that the greater portion of it has been spent on objects, such as repairs to buildings, construction of dwelling-houses, &c., which, though no doubt proper objects of expenditure, are not precisely those contemplated in the orders of the Government of India. The Lieutenant-Governor will therefore be glad to find in future reports that sufficient sums have been devoted to expenditure on agricultural improvements not of a speculative character, or for purposes calculated to benefit the ryots; and in order that he may the more readily see the extent to which this is done, he requests that the Board will slightly modify the form of their report. At present reference is made to the detailed statements for all information regarding expenditure on improvements, while occasionally even these statements are somewhat defective on the point in question. The Lieutenant-Governor requests that in future this matter may be discussed with some fulness in the Board's introductory remarks, and that the account of each estate may contain more precise information as to the nature and effect of the improvements executed than it does at present.

9. Another important matter which also suffers from the present method of treatment is the condition of the agricultural classes in those estates, and the relations which prevail between them and the managers. The Lieutenant-Governor in the detailed remarks on each estate finds some information on these points, though not as much as he could wish. In some cases the information is very satisfactory; in others it is less so. Mr. Rivers Thompson,

however, would be glad to see the matter treated more comprehensively, and those broad results stated to which the isolated facts point. One of the mainstays of the ryot's prosperity is security of tenure; and the Lieutenant-Governor is glad to find that the Court of Wards have fully recognized the justice and wisdom of doing nothing which can check the accrual of those rights. As rightly observed by the Board (herein following the views of Sir George Campbell) there is no reason why, in the interests of the landlord, Government should set itself to defeat privileges which the policy of the law and the custom of the country give to ryots, the law and the custom being probably founded on sound principles for the benefit of both parties. The Lieutenant-Governor entirely approves of this policy, and desires that it be consistently followed.

10. In pursuance of the same policy, the important duty already noticed of fixing fair and uniform rates of rent should be observed by every manager. The Government of India were of opinion that the best way of giving effect to this principle was by setting on foot a systematic field survey, conjoined with the preparation of a record of rights, and in this opinion the Lieutenant-Governor entirely agrees. The matter, however, is still under the consideration of the Court of Wards, who promise the early submission to Government of a report on the subject. Much, however, has already in various parts of the country been done in the way of surveys and records of rights, and under present circumstances the systematic extension of the principle will be breaking no new ground.

The Calcutta Wards' Institution having been abolished, the Board consider it unnecessary to discuss the general question of the education of minors, and refer Government for information on the point to the detailed statements concerning each estate. The question, however, possesses general as well as particular aspects, and therefore the Lieutenant-Governor will expect in future reports a fuller treatment of the subject. It is stated that during the year the education of minors received proper attention, and the detailed accounts of each estate seem to confirm the statement. The system inaugurated last year of education at the best local schools and colleges, and separation from zenana and zemindari amla influences, has much to recommend it; but it is a system which is on its trial, and it is therefore desired that the Board of Revenue in future reports will discuss its general results.

11. The following summary of the detailed reports notices the chief points of interest in each case.

12. *Burdwan Division.*—The collections in this division were unsatisfactory. Out of a total current demand of rent and cesses amounting to Rs. 6,75,357, only Rs. 5,50,724, or 81·5 per cent. were collected. This bad result is attributed to the failure of crops, especially in the Midnapore district, which suffered from excessive rain and inundation. The failure was most marked in Mysadul, the largest estate in the division, in which the collections amounted to no more than 79·1 per cent. against 93 per cent. in the previous year. This estate also suffered from inefficient management, and it is hoped that, as the manager has been changed, more encouraging results will be shown in the future. Of the sum of Rs. 23,537 spent during the year on improvements, only Rs. 4,928 were allotted to agricultural improvements. The manager of Chowghoria, which is next in importance financially to the Mysadul estate, is said to be exerting himself to improve the affairs of the estate, which are still, however, very confused. The Lieutenant-Governor will expect to see some progress recorded in next year's report. The Jambonee estate was made over to its proprietor on the attainment of his majority. This property was under the Court's management for about 19 years, and financially the results are shown to have been most successful. A sum of Rs. 12,089 was expended in the construction of the Bellya embankment, and of the road between Tongra and Jambonee. Of the debts (Rs. 1,51,339) due by the Jhargram estate, Rs. 25,067 were paid off during the year. The present financial position of the Nischinta estate is good. Investments, the present market value of which is Rs. 23,374, have been made within the six years for which it has been under the Court of Wards' management, but it would be more satisfactory if a portion of the money had been spent in

agricultural improvements. Two new estates in Midnapore were brought under the management of the Court of Wards during the year; they are not large, and the details of their management have yet to be settled. The condition of the tenantry of the estates in this division during the year under review has not, owing to the reasons mentioned above, and to the fall in the price of paddy, been prosperous. They are industrious but improvident, especially the ryots of the Jhargram estate. The ryots of the Khandari estate, it is said, suffered much from fever, and were consequently barely able to pay the rent demands. With the exception of the disinclination on the part of the ryots of the Nischinta and Beraberia estates to pay rents, the relations between the tenantry and the managing agency have been generally satisfactory.

Those minors in this division, who attend school, are on the whole making fair progress in education. The Mysadul and Jhargram wards attend the Midnapore Collegiate School; and the Khandari and Chowghoria wards the Burdwan Maharajah's School. The Jambonee wards were educated, on the abolition of the Wards' Institution, in the Midnapore Collegiate School. The elder, however, having made little progress, was withdrawn and allowed to learn zemindari business. The Beraberia and Malighati wards are being instructed by private tutors.

13. *Presidency Division.*—There were 27 estates under the Court of Wards in this division. The current demand of rent and cesses, exclusive of the Narail estate, for which no return was received, amounted to Rs. 17,38,370, and the collections were Rs. 17,08,658, or 98·2 per cent. on that demand, against 102 per cent. in the previous year. The collections were not as satisfactory as they should have been, considering the large arrear demand amounting to Rs. 17,20,698. It is stated that the management of the estates in this division is exceptionally difficult, as the accounts are encumbered with fictitious arrears; exertions are being made to clear the accounts, but the Lieutenant-Governor regrets to see that up to the present these exertions have been unfruitful. He trusts that during the current year nothing will be permitted to postpone any longer a proper examination and adjustment of these balances. The large Satkhira estate, with its heavy encumbrances and complicated rent-roll, has, since the close of the year, been transferred to the new Khoolna district. Many managers have at different times been appointed to this estate, but all seem to have been alike unsuccessful in overcoming the peculiar difficulties of the management. Another change was effected last February, and it is hoped that the new manager, working under a new Collector with more leisure for supervision, will prove more successful. The condition of the ryots is said to be more prosperous than formerly, but much of their means is spent in litigation—a circumstance which is not explained by the Board. Of the wards (the eldest has attained his majority) the second and third attend the Hindu School, Calcutta, and are making fair progress. The remaining three-anna share of the Paikpara property was released in December 1881. About one-fourth of the debts could not be paid off, as the ward attained his majority before the claimants submitted their accounts; but on the whole the management is pronounced to have been successful. The ward attended the Hindu School, Calcutta, for some time, and is now studying at home. The affairs of the Baranagore estate are greatly embarrassed by litigation, owing to the debts left by the late proprietor. Out of the cash balance (Rs. 29,096) of the Port Canning estate, Rs. 5,018 were spent on works of improvements, such as sluices, embankments, buildings, &c., and Rs. 53,889 were paid in partial liquidation of debts, the remaining being devoted to meet the expenses of management. The gross income of the Orphangunge Bazar at Kidderpore, a trust property, which has been under the Board's control since April 1881, is about Rs. 40,500, and the recurring charges amount to Rs. 11,500, thus leaving a surplus of Rs. 29,000 per annum. The collections in the Nuddea estate were 104·1 per cent. on the current demand of Rs. 1,60,466, against 99 per cent. last year. The result might have been better, looking to the large amount of the total demand, viz. Rs. 2,56,908; but still the Collector gives the manager credit for realizing so large a proportion of the demand with so little litigation. The ryots of this estate suffered a great deal from fever, and their condition was not so good as

might otherwise have been expected. As regards the relation between the estate and its ryots, the manager makes the following remarks :—

"The relation between the landlords and ryots continues to be just as unsatisfactory as reported in the previous year. The ryots, as a rule, are unwilling to pay the instalments as they fall due, and would insult the gomashta when pressed by him for payment. Most ryots consider it tyranny on the part of the zemindar to insist upon punctual payment of rent, and very few ryots would, from a simple regard to fair-dealing, pay their arrears of rent if they ever come to be barred by limitation through some remissness. In spite of all possible efforts to make the ryots clearly understand that realization of rents through the courts is ruinous to them, they withhold payments altogether, or make terms of payments by instalments, which they do not act up to. Thus suits become inevitable, and the ryots seriously suffer."

These observations seem to the Lieutenant-Governor to indicate the necessity for greater attention, on the part of the Collector, to the affairs of this estate. The tone of the manager's remarks suggests to Mr. Rivers Thompson a doubt that possibly the fault may not be altogether on the ryots' side. Arrangements have now been made to have the minor placed under tuition and control of a competent tutor.

The Narail estate, even more than the Satkhira property, has hitherto baffled every attempt to extricate its accounts from disorder. The latest return received, which is for 1879-80, shows that the aggregate demand on account of rent and cesses amounted to Rs. 28,29,194, and the collections to Rs. 4,84,198, or only 85·5 per cent. on the current demand of Rs. 5,67,279. The balances outstanding at the close of the year were Rs. 23,43,858, of which no less than Rs. 11,96,081 are said to be bad and irrecoverable. This highly unsatisfactory state of things is mainly due to the arrangement under which some of the co-sharers have hitherto taken part in the management, but a revised scheme of management is now under consideration, and no time should be lost in maturing it. The tenantry are said to be generally prosperous. The wards are attending the Higher English School, and will shortly be sent to the Hindu School at Calcutta.

In Ramnugger the collections were better, reaching 112·7 per cent. The ryots have reaped an excellent harvest, and are prosperous and contented; and the relations between them and the landlord are all that can be desired. In Syudpore the collections were 97·1 per cent., but it appears that over half a lakh of the current demand did not fall due within the year. In the Nashipore estate, *mal* and *debutter*, the collections were 96·7 and 106·5 per cent. respectively on the current demand of over four lakhs for the two portions. The wards attend the Berhampore Collegiate School, and have made fair progress. The estate of Cossim Bazar in Moorshedabad is one of the wealthiest in Bengal, and is scattered through nine districts. Sufficient time has not yet elapsed to admit of the formation of an opinion on the Court's management of this extensive property, but, from the account given in the report, the Court's administration would seem to be appreciated by the tenantry, and improvements are already visible in different quarters. The condition of the tenantry is generally satisfactory.

14. *Rajshahye and Cooch Behar Division.*—Only two estates of considerable extent are under the Court of Wards in this division, viz. Chooraman and Chaklajat. The collections in the division amounted to 101·4 per cent. on the current demand against 96 per cent. last year. On the whole this result shows a slight improvement, but looking into details, Dinagepore and Rajshahye again come out indifferently, and in both cases the want of success is due to want of good management. Arrangements have been made to replace the general manager in Dinagepore by a more active officer. A change in the management in Rajshahye is also contemplated on account of the failure of the present manager. The collections of the Sunkerpore estate amounted to Rs. 55,433 on the demands of rents and cesses (Rs. 65,042). The tenants are said to be poor and of indolent habits, and are not attached to their landlord. They nevertheless do not give trouble about rents. The total receipts of the Chooraman estate were Rs. 1,09,945 and the expenditure Rs. 1,09,708. The roads in the vicinity of Chooraman were repaired and the channels cleared. The condition of the tenantry is good, and the relations between them and the landlord are described as not "unfriendly." The ward, who is now in the Benares Collegiate School, is making fair progress. The re-settlement of the Chaklajat property, which has been in hand for several years, is drawing to

a conclusion; and although the settlement operations retarded the work of collection, the collections were well sustained, being 107·6 per cent. on the current demand. Indeed in no previous year were they so large, or the balance outstanding so small. The manager states in regard to the condition of the tenantry that—

"It is much better than that of their brethren in other parts of Bengal. The rents being low, and the lands generally fertile, the tenants on the Chaklajat estates enjoy, as a rule, much larger profits than the royts in southern, eastern, and western districts, especially as the facilities of export afforded by the opening of the Northern Bengal State Railway have contributed to a general rise in the prices of agricultural produce in this part of the country"

Three estates were released, but the Board have received a completion report only as regards Pangah in Rungpore. This report, however, shows that the Court's management during the eleven years it had charge of the property has been very satisfactory. Debts amounting to over a lakh and a quarter were paid, the rent-roll being at the same time amicably increased by over Rs. 7,000. One estate, Haripore, with a rent-roll of about Rs. 40,000, was brought under the Court of Wards during the year. The Ward is being educated at home by a governess. The collections of the Sorhirpore estate amounted to Rs. 72,882, or 100 per cent. on the total demand (Rs. 1,15,323) for rent and cesses. The ryots are not in easy circumstances, and have not been able to liquidate the debts incurred by them in the famine year 1873-74. The relations between them and the landlord is satisfactory. The wards are now in the Rampore Beauleah Collegiate School, where they have made little or no progress in their studies. This matter will receive the Board's attention. The Puttea estate is much involved, and the progress in clearing its liabilities has not been satisfactory. Rs. 36,635, or 90 per cent. on the current demand (Rs. 40,566), were collected. The ward is being educated in the Collegiate School, and is making good progress. The Chowgong estate is also involved, and only a small portion of the debts has been paid off. Rs. 46,381 out of the demand of rent and cesses (Rs. 1,011) were collected, leaving Rs. 43,319 outstanding. The ryots are not so prosperous as those of Islamabad, but they are quiet and well-behaved. The ward is in the Collegiate School, and is making fair progress. The collection of the Burdhankotee estate amounted to Rs. 42,558, being 128 per cent. on the current demand of Rs 63,923, and the cash balance was Rs. 22,623, which is very satisfactory, considering that this is only the second year of the Court of Wards' management. The harvest of the year was fair, and the condition of the tenants generally good. The relations between the manager and the tenants is said to be unsatisfactory. The only improvement in the landed property was the clearing of jungle land at a cost of Rs. 500. The ward is being educated at Rungpore.

The cost of the management in this division still continued unduly high, but some reductions have been sanctioned since the close of the year.

15. *Dacca Division.*—In the Dacca and Furreedpore districts the collections were fairly satisfactory; in the other two districts they were backward. The collections in the Lolit Mohun Roy estate in Dacca amounted to Rs. 7,914, or 98 per cent. on the current demand (Rs. 12,889). There is a dispute between the wards and their uncles regarding the title to one-sixth of the whole estate. The tenantry are said to be prosperous and independent; and although they were rather turbulent at the beginning of the year, the relations between them and the Court of Wards were satisfactory at its close. The two elder wards are being educated at the Furreedpore Zillah School, and the third attends the Busirhat School. All but the eldest are progressing satisfactorily. The Nabardurga estate is the largest of all the estates in the Backergunge district. The collections of rent and cesses during the year amounted to Rs. 20,227, or 106 per cent. on the current demand (Rs. 19,020). The ryots are tolerably well off, and rents are easily collected. There is no arrear of revenue due to Government, nor are there any other debts. In the Hari Charan Chakravarti estate in Backergunge the collections were only 47·8 per cent on the current demand, and only a small portion of the Government revenue and rent due to the superior landlords was paid. The Syama Sundari Chaudhurani estate came under the care of the Court of Wards on the 24th July 1868, and was released on the 1st April 1881, after

a fairly successful period of management. It is true that the difficulties of zemindari management in Eastern Bengal are greater than elsewhere, but, as observed by the Board, even after making all allowances for these difficulties, it must be admitted that the administration of wards' estates in this division is not satisfactory. It appears, however, that the want of success is in a measure due to inefficient management in some districts. The general manager in Backergunge has again been changed. The manager of Poorna Chundra Roy's estate in Furreedpore proved a failure; and the Collector of Dacca is dissatisfied with the work of the manager of the estate of Lalit Mohun Roy. The large and important property of Jagat Kishor Acharjya in Mymensingh is still heavily involved in debt, although more than half a lakh of its encumbrances were paid off during the year. The local officers are, however, hampered by ceaseless litigation affecting the whole right and title of the ward to the estate. The ward of the Jagat Kishor Acharjya estate attends the Hindu School in Calcutta, and is doing well.

16. *Chittagong Division.*—The administration of wards' estates in this division continues to be satisfactory. With but two exceptions, the collections in all districts exceeded the current demand. The undisputed debts of the Courjon estate were liquidated, and steps are being taken to adjust the disputed claims. The expectation held out last year of extinguishing in another year all the debts of this heavily encumbered property has not therefore been fully realised. Of the total demand of rent and cesses (Rs. 85,920) due to the Rajkrishna Banerjee estate, Rs. 71,360, or 108 per cent. on the current demand, were collected. The entire amount of the debts of the estate were paid off, and very nearly all the debts due were recovered. Of the current and arrear demand (Rs. 54,105) of rent and cesses of the Nayan Tara Chaudhurani estate, or 110 per cent. on the current demand, were collected. Rs. 3,145 were spent on repairs to the embankments of the mouzahs Chanua and Baroghona. The total collections of Magun Das Rai's estate was Rs. 39,860, or 103 per cent. on the current demand (Rs. 38,555). The rental of the property was increased during the year by Rs. 997 on account of the settlement of certain Noabad talooks, and the renewal of the leases of some tenures at an enhanced rate. The debts due by the estate at the close of last year were Rs. 55,951, of which Rs. 11,158 were paid, and Rs. 935 were recovered on account of debts due to the estate; the balance Rs. 2,273 is under recovery. The Court of Wards undertook the management of Asad Ali Khan's estate for the proprietor, who is an imbecile, in June 1881. The estate, which consists of 166 permanently-settled estates held alone and in shares with others, 168 tenures under Government khas mehals, 30 under-tenures held from zemindars, and seven plots of rent-free land, with a rent-roll of Rs. 28,080, is managed khas. The management charges amount to Rs. 2,684 per annum, or 9 per cent. on the rental, and the net profits, after deducting all charges (Rs. 25,801), are Rs 2,279 per annum. The debts due to the estate are Rs. 5,692 and Rs. 13,621 respectively. The proprietor's son, who is 11 years old, will be placed in the Chittagong Collegiate School.

As regards the condition of the tenantry and the relations between landlords and tenants in the estates in the Chittagong Division, the Commissioner writes as follows:—

"The condition of the tenantry has been generally good throughout the district, except in Chanua and some parts of the Sudder sub-division, where cholera and small-pox prevailed. There was also a plague among the cattle in some parts of the wards' estates during the year. The tenants reaped a good harvest, but complain that the general reduction of the prices of food-grains does not allow them any profit after paying rent of land and necessary expenses. The tenants are almost without exception holders of talooks, and are generally better off than the ordinary tenants in other districts of Lower Bengal: every one has his stock of rice and his own land to cultivate or sublet. The tenants on the wards' estates are generally satisfied with the treatment they receive at the hands of the manager, and have full confidence in our management, but they do not give up their habit of wilfully withholding payment of their rents, and thereby compelling us to take coercive measures. The landlords in Chittagong have the greatest disinclination to bringing suits for arrears of rent. The putni sale law is very largely used, and it is, I believe, very rarely indeed that distraint of crops on account of arrears is made use of. No landlord probably would think of trying to oust his tenants in order to prevent their acquiring a right of occupancy. In wards' estates generally one of the principal objects in making arrangements for rent is to keep the tenants and prevent their going over to other landlords. As a rule every tenant holds land under several landlords,

and do not seem to value occupancy rights, not caring to bind themselves down to one holding, and liking to be quite free to divide their holdings; ejectment is not common in any part of the district. The Collector reports that the tenants of the estate of Fazl Ahmed and Romesh Chandra Chaudhuri in Deang are very independent, and it is found difficult to deal with them when they combine to refuse payment."

17. *Patna Division.*—Generally the collections in this division were good, having in the majority of cases exceeded the current demand. A marked improvement is shown in the management of the Narhan estate, which is the only one of real importance in the division. The total current demand of this estate was Rs. 1,65,631, and the collections were Rs. 1,76,887, or 106·7 per cent., against 96 per cent. in the previous year. Over Rs. 47,000 of the debts due to the estate were realized, and Rs. 1,22,201 of the heavy debts of the estate were paid off. The condition of the tenants is reported to be good. They have had excellent harvests and are contented. The ward was making fair progress in education until an illness, from which he has now recovered, threw him back. The total demand of rent and cesses of the Debi Prosad Singh's estate was Rs. 25,100, of which Rs. 21,992, or 162 per cent. on the current demand was collected. The debts due to estate at end of 1881-82 was Rs. 11,068, of which Rs. 5,614 were recovered; the remainder, with the exception of Rs. 161, in process of recovery, being written off as irrecoverable. Of the debts due by the estate at the end of the year (Rs. 36,008) only Rs. 4,024 has been paid. The estate of Sarfiraz Hossein Khan came under management in February 1865, and was made over to the proprietor in December 1881, on attaining his majority. The liabilities of the estate when it came under management, amounting to Rs. 14,393, were wholly satisfied before it was handed over to the proprietor. The aggregate rent demanded for the period of Government management was Rs. 1,40,852, of which Rs. 1,39,092, or 98 per cent. were collected. The total receipts were Rs. 1,53 605, and the expenditure Rs. 1,47,139. The minor was educated in the Benares Wards' Institution in the Queen's College there, and subsequently in the Patna College. His progress was good. The other estates under management in this division are small and present no features of special interest, but it may be observed that the collections in the Sasseram endowment are made with commendable promptitude. As it is not desirable that the funds of this trust should be allowed to accumulate, the Board have sanctioned an expenditure of Rs. 28,029. from the surplus for building a madrassa and a serai, and for other useful objects The annual expenses of the endowment are Rs. 29,000. The ryots are not very prosperous.

18. *The Bhagulpore Division.*—The Board observe:—

"The management of the wards' estates in this division has been satisfactory, except in the Monghyr district. The large Surjapore property in Purneah, which, when it was taken charge of in 1874, was six lakhs of rupees in debt, is now entirely unencumbered, and arrangements have already been made for investing the annual savings in Government securities. The Chanchal collections have shown marked improvement. The heavily encumbered estates in the Bhagulpore district have made favourable progress in the payment of their debts. Even from the Monghyr district it may be noticed that returns have for the first time been received from all the estates. This is the first result of a complete change in the system of management, and it is hoped that it may be followed by a general improvement in administration. The primary need in regard to the Monghyr estates is a complete adjustment of accounts with the tenantry. The rates of rent had been illegally enhanced by the late proprietors, and the demand of rent shown in the accounts is in some cases therefore fictitious. There has been a tendency also under the Court's administration to demand higher rents than it was possible to realize."

The Lieutenant-Governor accepts these good results as an earnest of further improvements to follow, especially in the matter of adjustment of rents at fair and equitable rates and the prosecution of agricultural improvements. He is, however, constrained to notice the serious falling off in the collections of both rent and cesses in the large Surjapore estate. Last year these collections were 103 and 144 per cent. respectively on the current demand. During the year under review they were only 96 and 75 per cent. The condition of the tenantry is good, and the relations between landlord and tenants are satisfactory. The minors are now at the Bhagulpore Government School, and are making fair progress in their studies. The estate Pachgachea was taken in charge in November 1876, and released in July 1881. The total demand of rent and cesses due to the estate was Rs. 1,97,474, of

which Rs. 94,552, or only 47 per cent. were collected. The liabilities of the estate were Rs. 2,46,743, of which Rs. 1,64,915 were paid, leaving a balance of Rs. 81,828 on the date of release of the property. Of the debts (Rs. 46,092) due to the estate, Rs. 30,729 were recovered, and Rs. 2,200 written off the accounts. The total receipts during Government management were Rs. 2,35,482, of which Rs. 2,34,275 were expended. The minor was educated in the Bhagulpore School, where he acquired a fair knowledge of English. The debts of the estate of Lugma stood at Rs. 84,329 during the year. Of this sum Rs. 27,002 were paid off, and Rs. 1,050 of the balance (Rs. 57,327) are disputed. The only other estate, the details of the management of which it is necessary to notice here, is the Chanchal estate. The rental of this estate was Rs. 1,76,112. The total demand rent was Rs. 2,81,695, of which Rs. 1,84,918 were collected. Of the total demand of cesses due to the estate (Rs. 10,580), Rs. 6,264 were recovered and Rs. 203 remitted. Of the debts (Rs. 2,087) due to the estate, Rs. 2,008 were recovered. The total receipts amounted to Rs. 2,78,854, and the disbursements to Rs 1,91,072. Rs. 8,328 were spent in repairs of houses, roads, excavation of tanks and clearance of jungles. A large area of swampy land was drained and rendered fit for cultivation

19. *Orissa Division.*—It is gratifying to observe that the changes in administration in this division, referred to last year, have produced results which the Board consider "highly satisfactory." The realizations advanced, notwithstanding a partial loss of crops and the outstanding balances, have been appreciably reduced. The re-settlement of the Kanika estate has resulted in an increase of more than Rs. 16,000 to the rent-roll, derived entirely from extended cultivation. Considerable improvements have also been made in this property, which, after liquidating nine lakhs of debt with which it was burdened 18 years ago, possesses now a cash balance of over half a lakh. The Board "point to the history of this estate as a remarkable instance of successful administration by the Court of Wards."

The Collector writes as follows regarding the condition of the tenantry of the Kanika estate :—

"The manager reports that about three-fourths of the ryots of the estate may be said to be in good condition, and the rest are not so well off. Although the ryots are somewhat averse to paying in their rents punctually to the estate, and consequently the mustagirs are sometimes required to sue them under Act X for recovery of rents, yet on the whole they seem to be well disposed towards their landlord, and their relations with the estate may be said to be satisfactory. The generality of the ryots are neither rich nor poor, and they are not compelled to borrow money for cultivating their lands, except in years of drought or inundation."

The minor proprietors of the Panimando and Gotra estates have been withdrawn from school, and are now learning zemindari work. The Junurdunpore estate, which came under management in May 1876, was released in March 1882. The total receipts were Rs. 4,471, and the expenditure Rs. 4,387 during the Court's management. The Sukinda estate, which was in debt when taken over by the Court of Wards, has now a cash balance of Rs. 19,965. The Collector reports as follows on the condition of the tenants :—

"The generality of the ryots are very poor, and live from hand-to-mouth. It is not that the opportunity for improving their condition is wanting, for there is far more culturable land available than the present population could cultivate, but ignorant as they are, they are also improvident and lazy. They hardly cultivate more land than is barely sufficient to yield crops equal to their year's consumption, and any produce they have in excess they spend in social ceremonies."

20. *Chota Nagpore Division*—In this division also the administration has much improved. With but one exception, the collections in all the larger estates exceeded the current demand. In the Chota Nagpore estate, notwithstanding the settlement in progress, the collections of rent and cesses rose to 115 and 157 per cent. respectively on the current demand—a result never before attained. The Deogan property, at one time weighted with a heavy debt, has, since the close of the year, been made over to its proprietor, not only free from all liabilities, but with a cash balance, including Government securities, of nearly a lakh of rupees. The survey and settlements which have been in progress for several years past have greatly improved the condition of nearly all the wards' estates in this division. During the year Rs. 1,800 were spent in sinking

wells and in other irrigation works. In the Dhanwar estate the new settlement has resulted in an annual increase of Rs. 28,195 to the rent-roll. Some complaints have, however, been made against this settlement by the ryots of village Sankho, which are under enquiry. The Dhalbhoom estate closed the year with investments to the extent of Rs. 2,32,999, and a cash balance of Rs. 19,097. The Lieutenant-Governor thinks that some of the savings could be profitably laid out in improvements. During the year Rs. 9,528 were spent on the construction of bunds and reservoirs, and Rs. 2,370 in the maintenance of roads and the construction of bridges. The number of encumbered estates under the management of the Revenue authorities was 72 against 66 last year. On the general administration of these properties the Board remark:—

"The management of the encumbered estates has also been successful and creditable to the local officers. Debts were paid amounting to Rs. 1,66,866; the collections of rent and cesses from these estates amount to 104 per cent. on the current demand, and the cost of management is only 5·7 per cent. The amount of debts still to be liquidated is Rs. 12,74,352."

The condition of the tenantry was on the whole fairly good, and the relations between them and the managing authorities satisfactory. It is indeed admitted that but little has as yet been done by the Government management in the way of improvements in these encumbered estates, but the task of introducing order, where disorder had previously reigned, was no light one. This has now been done in most of these encumbered estates, and the Lieutenant-Governor trusts that in future greater attention will be paid to the principles insisted upon in the early paragraphs of this Resolution.

By order of the Lieutenant-Governor of Bengal,

A. P. MacDONNELL,

Offg. Secretary to the Government of Bengal.

No. 551T—R.

Copy forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for information and guidance, with the request that the reports called for in paragraphs 3 and 5 may be submitted in due course.

No. 552T—R.

Copy forwarded to the Appointment Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

C. S. BAYLEY,

Offg. Under-Secretary to the Govt. of Bengal.

Darjeeling,
The 9th October 1882.

C. E. G. & others—Reg. No. 8628C—225—26-10-82.

REPORT

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1882-83.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1883

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FROM W. H. GRIMLEY, ESQ.,

Officiating Secretary to the Board of Revenue, L. P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 31st August 1883.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

I AM directed to submit the Board's report on the administration of wards' and attached estates for the year 1882-83.

MR. REYNOLDS.

2. On the 1st July, the date on which the return No. XXXI is due in the Board's office, the returns of 61 estates had not been received, the 24-Pergunnahs, Hazaribagh, and Lohurdugga districts being chiefly in default. But the returns from all estates, except six,* were eventually received in time for incorporation in the Board's report. The last return, being that of the Jainagore estate in the 24-Pergunnahs, was received on the 10th August. The return for the Pathra estate in Midnapore is blank, as the estate was taken in charge a few days only before the close of the year. In consequence of the unpunctuality of some of the managers, the reports of four out of nine Commissioners were this year received later than in the previous year. The dates on which the reports, which are due in the Board's office on the 1st July, were received, are noted below:—

Districts.	*Estates.*
* 24-Pergunnahs.	1. Bawali.
	2. Bhowanipore (ward's).
	3. Belghoria.
	4. Bhowanipore (attached).
Jessore.	5. Narail.
Purneah.	6. Srinagar.

Orissa	30th June.
Bhagulpore	2nd July.
Patna	" "
Rajshahye and Cooch Behar	4th "
Chittagong	6th "
Dacca	9th "
Burdwan	11th "
Chota Nagpore	30th "
Presidency	15th August.

3. During the year under review there were 208 estates under management, against 218 estates in the previous year. The estates were distributed as follows:—

Number of estates under management.

Divisions.	Wards' estates.	Attached estates.
Burdwan	17	...
Presidency	19	7
Rajshahye and Cooch Behar	16	1
Dacca	14	6
Chittagong	13	1
Patna	9	1
Bhagulpore	12	2
Orissa	8	2
Chota Nagpore	9	71
Total ...	117	91

The number of wards' estates has decreased from 124 to 117, and that of attached estates from 94 to 91, the reduction being principally in the Rajshahye and Patna divisions. The discretionary power which the present law allows to the Court of Wards of declining to accept the charge of an estate which the civil court desired to entrust to it has been exercised during the past year in six instances; the considerations which actuated the Court of Wards in refusing the charge being that the estates were too small or involved in debt.

In five cases the parties interested applied, and for similar reasons the Court of Wards declined to take charge.

Rent collections and revenue payments.

4. The following statement shows the result of rent collections and revenue payments on account of all the estates for which returns have been received :—

Divisions.	Rent due to estates.					Revenue due from estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	9,53,898	8,41,822	7,75,498	92·1	92,120	17,648	3,55,341	3,63,803	9,069
Presidency	15,30,041	15,62,094	15,58,699	99·7	1,90,119	65,007	6,77,480	7,09,617	23,326
Rajshahye and Cooch Behar...	4,39,520	7,28,859	7,14,648	98·0	1,13,112	5,751	3,02,237	2,99,640	8,326
Dacca	2,95,666	3,39,808	2,88,916	85·0	14,725	12,594	83,717	77,525	18,323
Chittagong	1,93,159	3,32,711	3,23,120	97·1	21,025	8,030	1,70,668	1,67,515	10,975
Patna	1,08,915	2,85,035	2,83,097	99·3	5,333	722	57,091	56,947	885
Bhagulpore	2,01,327	4,41,426	4,63,935	105·0	33,193	266	1,67,582	1,67,636	95
Orissa	1,05,204	1,47,790	1,62,431	109·9	34,468	.....	33,598	32,394	1,204
Chota Nagpore ...	2,28,553	5,94,436	5,65,777	95·1	21,362	512	42,984	43,484	12
Total for 1882-83 ...	40,56,283	52,73,981	51,36,121	97·3	5,25,457	1,10,530	18,90,698	19,18,561	72,215
Total for 1881-82 ...	38,17,751	51,05,597	50,47,060	98·8	3,10,498	1,63,241	18,03,076	18,59,180	1,00,991
Total for 1880-81 ...	40,37,959	52,01,776	50,98,959	98·0	3,28,634	2,54,299	17,84,572	18,67,461	1,69,546
Total for 1879-80 ...	41,52,839	51,69,479	49,44,823	95·6	3,85,837	2,72,269	18,34,780	18,41,990	2,65,203

The percentage of collections on the current demand was 97·3 against 98·8 in the previous year, showing a slight decrease, the divisions which have contributed to the decrease being Rajshahye and Cooch Behar, Dacca, Chittagong, Patna, and Chota Nagpore. Both the arrear and current demands have increased in the Burdwan, Dacca, and Orissa divisions, while they have decreased in the Presidency, Rajshahye and Cooch Behar, Patna, and Bhagulpore divisions. There has been a decrease in the arrear demand simultaneously with an increase in the current demand in Chittagong and Chota Nagpore. The gross demand exceeds that of the previous year by more than five lakhs of rupees, but taking the past four years, there is but little variation in the figures.

The increase in the Burdwan division is due to improved collections in the old estates in Midnapore, especially in the Mysadul estate, in which they were 96 per cent. on the current demand, against 79 per cent. of the previous year. Credit for the increased collections in the Orissa division, 109 per cent. against 97 in the previous year, is claimed for the present system of management, which was introduced a year or two ago. The decrease in collections was most marked in the Chota Nagpore, Dacca, and Chittagong divisions.

The balance of Government revenue has been reduced by nearly Rs. 29,000.

Comparison of collections and balances of rents during last 10 years.

5. The following statement, which compares the collections and balances of rents during the last ten years, will be of interest as showing the progress made during this period :—

Year.	Percentage of—					
	Collections on total demand.	Collections on current demand.	Total balance on total demand.	Total balance on current demand.	Current balance on total balance.	Arrear balance on total balance.
1	2	3	4	5	6	7
1873-74	33·5	79·3	65·2	154·5	27·9	72·1
1874-75	35·4	92·2	47·0	108·8	37·6	62·4
1875-76	39·7	89·9	50·4	114·1	42·8	57·2
1876-77	40·1	85·0	57·2	121·1	40·5	59·5
1877-78	46·7	102·6	48·1	105·6	38·4	61·6
1878-79	50·6	105·9	31·2	78·7	44·7	55·3
1879-80	53·1	95·6	42·9	77·3	44·5	55·5
1880-81	55·1	98·0	41·2	73·2	47·6	52·4
1881-82	56·5	98·8	40·0	70·0	48·3	51·7
1882-83	55·0	97·3	39·2	69·4	46·5	53·5

The statement shows the following results :—The percentage of collections on the total demand has risen during the decade from 33·5 to 55 ; the percentage of collections on the current demand has been more favourable during the last three years than in any other year except in the two years 1877-78, 1878-79, when the high price of grain caused by the Madras famine gave excep

tional facilities for realisation of rents; the percentage of the total balance outstanding at the close of the year upon the total demand of the year has been steadily reduced from 65·2 per cent. to 39·2 per cent.; it is now smaller than in any other year, except in 1878-79, when the balance was summarily reduced by remissions amounting to nearly 21 lakhs of rupees; the percentage of the total balance outstanding at the end of the year calculated upon the current demand of the year was less than in any other year, and is considerably less than half of what it was in 1873-74; not only has there been improvement in the proportions which balances bear to demands, but examination shows the character of the balances to be more favourable. In 1873-74, out of the total balance, which is 154·5 per cent. on the current demand of the year, no less than 72·1 per cent. was rent which had been due more than one year; whereas in 1882-83, out of the total balance, which is less than 70 per cent. of the year's current demand, the proportion which had been due longer than a year is 53·4 per cent. only.

These results justify the conclusion that considerable improvement has been effected during the last ten years in the matter of collections.

Cess collections and cess payments.

6. The following statement shews in a similar manner the result of cess collections and cess payments:—

Divisions.	Cesses due to estates.					Cesses due from estates.			
	Area demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	34,029	29,039	20,514	70·6	3,416	5,730	41,221	44,161	2,794
Presidency	94,965	87,514	83,401	95·3	8,903	41,706	1,11,947	1,17,932	35,562
Rajshahye and Cooch Behar	83,178	46,129	55,654	120·6	1,999	648	60,646	64,608	164
Dacca	29,851	22,407	21,385	95·4	3,767	5,923	31,377	30,954	6,226
Chittagong	13,782	28,708	27,018	94·1	778	5,257	30,943	32,799	2,773
Patna	8,296	9,087	9,624	105·9	602	320	16,500	16,756	156
Bhagulpore	12,893	18,788	21,551	114·7	534	1,038	29,224	29,499	689
Orissa	7,754	6,814	6,668	97·8	879	74	8,394	8,424	44
Chota Nagpore ...	77,735	97,571	79,915	81·9	2,952	9,091	1,08,661	1,12,949	4,634
Total for 1882-83 ...	3,62,483	3,46,057	3,25,730	94·1	23,830	69,787	4,38,913	4,58,082	53,042
Total for 1881-82 ...	4,09,501	3,40,808	3,76,939	110·6	19,651	80,191	4,25,538	4,37,007	63,330
Total for 1880-81 ...	4,06,952	3,49,809	3,45,803	98·8	3,484	95,127	4,33,370	4,43,439	85,848
Total for 1879-80 ...	3,50,713	3,37,814	2,99,128	88·5	1,008	78,989	4,21,193	4,26,598	73,805

The collections cannot be regarded as satisfactory. They fall very short of the current demand, and, but for remissions, the arrear demand would not have been diminished. As it is, at the close of the year, it still remained in excess of the current demand, which is a very unsatisfactory feature in the cess transactions. There has been some improvement in the Presidency, Rajshahye and Cooch Behar, Dacca, and Bhagulpore divisions; but as in each of these divisions, except Bhagulpore, the arrears still exceed the current demand, there is much room for further improvement. There has been a reduction of Rs. 10,000 in the balance of cesses due from the estates.

Rent and cess collections.

7. Taking rent and cesses together, the following are the results of collections:—

	1881-82.			1882-83.		
	Rent.	Cesses.	Total.	Rent.	Cesses.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arrear demand	38,17,751	4,09,501	42,27,252	40,56,283	3,62,483	44,18,766
Current demand	51,05,597	3,40,808	54,46,405	52,73,981	3,46,057	56,20,038
Total ...	89,23,348	7,50,309	96,73,657	93,30,264	7,08,540	1,00,38,804
Remissions	3,10,498	19,651	3,30,149	5,25,457	23,830	5,49,287
	86,12,850	7,30,658	(a) 93,43,508	88,04,807	6,84,710	(b) 94,89,517
Collections	50,47,060	3,76,939	54,23,999	51,36,121	3,25,730	54,61,851
Balance	35,65,790	3,53,719	39,31,848	36,68,686	3,58,980	40,23,2[illegible]

(a). Includes advance collections of Rs. 12,339.
(b). Excludes after adjustment advance collections of Rs. 4,456 in previous year.

There is thus a slight increase in the balance of 1882-83 over that of the previous year.

8. The following table shows the classification of the balances of rent and cesses due to estates under management at the close of the year:—

Balances of rent and cesses.

Divisions.	Due when the estates were taken in charge.								Accrued after the estates were taken in charge.											
	Bad and irrecoverable.		Doubtful and disputed.		Doubtful, not disputed.		Good and in process of recovery.		Not realizable before the close of the year.		Bad and irrecoverable.		Doubtful and disputed.		Doubtful, not disputed.		Good and in process of recovery.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
1	2		3		4		5		6		7		8		9		10		11	
Burdwan ...	2,95,057	263	38,638	150	99,999	809	50,420	1,002	19,801	1,209	17,921	943	38,373	1,452	95,522	6,102	2,72,371	27,210	9,28,102	39,140
Presidency ...	66,728	2,286	48,453	1,444	52,796	1,604	22,085	932	96,971	11,755	12,672	625	534	9	12,696	305	10,30,496	71,130	13,43,431	90,090
Rajshahye and Cooch Behar.	7,519	346	179	996	.....	807	4,916	252	48,882	3,602	11,947	1,110	7,868	59	5,065	82	2,54,313	64,378	3,40,689	71,632
Dacca ...	72,820	1,781	10,405	996	.....	...	66,659	5,227	35,301	5,884	6,203	683	9,785	316	5,485	32	1,25,187	12,189	3,31,845	27,108
Chittagong ...	294	53	240	...	107	...	10,498	1,711	47,041	5,305	15,377	614	1,305	433	3,756	153	1,03,216	6,432	1,81,834	14,701
Patna ...	1,161	...	.....	...	293	...	375	...	14,369	1,338	6,199	500	1,025	...	6,667	504	74,997	4,842	1,05,086	7,184
Bhagulpore ...	92	...	71	2	11,601	...	2,423	41	45,775	1,476	10,955	312	4,886	610	6,543	241	64,621	7,219	1,46,967	9,901
Orissa ...	1,364	...	886	...	.....	...	309	...	4,296	579	11,225	514	2,024	195	.....	...	35,991	5,733	56,095	7,021
Chota Nagpore...	185	73	41	...	.....	...	4,721	245	39,759	10,513	7,046	391	17,497	1,437	8,460	776	1,52,343	78,897	2,30,052	92,332
Total ...	4,45,220	4,802	98,913	3,588	1,64,796	3,220	1,62,406	9,410	3,52,195	41,661	99,545	5,692	83,297	4,511	1,44,194	8,195	21,13,535	2,78,030	36,64,101	3,59,109
Total for 1881-82	2,13,331	4,155	71,136	3,198	2,17,662	5,441	1,76,325	8,440	2,24,165	25,765	1,83,293	13,041	83,306	8,307	1,57,564	6,710	22,50,607	2,79,402	35,77,389	3,54,459
Total for 1880-81	2,73,319	5,014	1,23,788	4,182	1,44,601	1,612	1,65,533	11,410	1,88,866	25,326	1,96,163	12,745	1,17,200	9,624	1,43,381	4,611	24,56,912	3,32,441	38,09,763	4,06,965

The total amount of arrears entered as bad and irrecoverable has increased from Rs. 4,13,820 to Rs. 5,55,259; but the increase is chiefly made up of demands which were due before the estates were taken in charge by the Court of Wards, and the estates concerned in this increase are principally the Sultangacha estate, in Hooghly, and Dhankoora, in Dacca. The arrears which have accrued during the Court's incumbency have decreased from Rs. 1,96,334, in the previous year, to Rs. 1,05,237, in the year under review. The reductions have chiefly occurred in the Rajshahye and Cooch Behar and Orissa divisions, and to a smaller extent in the Burdwan, the Presidency, and the Bhagulpore divisions, and are mostly due to remissions granted from various causes.

The question of the reduction of arrears and of the assessment generally, in the estates under its management, has engaged the careful attention of the Court during the past year. The remarks which appeared in the Secretary of State's review of the Board's report for 1880-81, on the subject of over-assessment, prompted the Board to make an examination of the existing assessments of rent on the tenants of the largest wards' estates, viz. in each of the estates, twenty-two in number, of which the annual demand exceeds Rs. 50,000, and the result has brought to light one estate only in which the Board have any reason to fear that the balances are due to any enhancement of rent made under the Court's management. The rates in this estate were increased after survey and resettlement in 1875-76, when high prices ruled; but, as enhancement was not one of the contemplated objects of the survey, the local authorities have been directed to apply a remedy, now that the existence of over-assessment has been discovered. The examination of the affairs of the remaining estates disclosed no ground for supposing the existence of excessive rentals, and, in fact, the policy of the Court of Wards is to discourage enhancements; and it is believed to be the case that, in very few estates, have the rates of rent been raised during the period in which an estate has been under the Court's management. Where the rent-roll has been increased, the increase is almost entirely attributable to the resumption of direct management on

the expiration of farming leases, or to the assessment imposed on waste lands brought under cultivation. This subject was very fully discussed in the Board's resolution of the 2nd January 1883,* and the Board then pointed out that there was not necessarily any connection between the existence of a large balance and an excessive rent-roll. They wrote:—"It may be that, in some cases, this relation exists; but the Board believe that, in most cases, it is beyond all dispute that the existence of a large balance is due to other causes. When an estate comes under charge of the Court of Wards, it is almost invariably found that the rent-roll is encumbered with a large arrear balance, much of which is practically unrealizable. It is not customary among the landlords of this country formally to remit old arrears of rent, however unrealizable they may be. Even arrears which are hopelessly barred by limitation are retained on the books. When the estates come under management such demands have to be written off: such as are barred by limitation are easily swept off. But many of the old balances have been kept alive by instalment bonds executed to the former proprietors. In one extreme case the instalments are reported to extend over a period of fifty-three years. Even these require individual examination before they can be dealt with on their merits." The removal of all fictitious and hopelessly irrecoverable balances is a matter which has been pressed on the attention of Commissioners, Collectors, and managers of estates during the past year, and they were also asked especially to consider and report upon the question of rack-renting and enhancements. The remarks of the officers consulted are reproduced at some length in the divisional sections of this report; and it will be seen that opinions are confidently given that there is no rack-renting in any of the wards' estates. In many cases adjustments of the rent demand have been made, which have resulted sometimes in enhancements, but more frequently in reductions. The instances, however, in which enhancements have been made are very few, and complaints of over-assessment are a rarity. The worst instance reported is that of the Nuddea Raj, in which it seems to be established that rents are in many cases too high, and that the ryots are impoverished in consequence. Orders will now be issued for the immediate revision of these rentals. But it will be observed that these over-assessments are not due to any action taken by the Court of Wards during the period of its management. In the Narhan estate, in Durbhunga, the result of special inquiries made by the rate officer shewed that enhancements had been made by thikadars in the time of the late proprietors, which were quite beyond the range of rise in prices. It is impossible for the Court of Wards to interfere with these enhancements until the farming leases expire; but in villages held khas, where complaints of over-assessment are well founded, reductions in the rates are always allowed. There is only a single instance in which a district officer is found to assert that the Secretary of State has been correctly informed, that over-assessment prevails in wards' estates; but his opinion has been challenged by the Commissioner. The district officer concerned, the Collector of Shahabad has been called upon to substantiate his views.

* Submitted to Government with Board's letter No. 1A, dated 2nd January 1883.

Rent to superior landlords.

9. The total demand of rent due to superior landlords was Rs. 3,94,390, *i.e.*, current Rs. 2,62,160, and arrear Rs. 1,32,230. The payments amounted to Rs. 2,64,529; and the balance, after deducting remissions, was Rs. 1,29,201, of which Rs. 80,564 represent current and Rs. 48,637 arrear balance. The balance is heaviest in the Presidency division, where it amounts to Rs. 56,980, of which Rs 35,205 are due by the Satkhira estate in Khulna. Next to this comes the Dacca division, which shews a balance of Rs. 44,470, of which Rs. 11,723 are due by the Dhankoora estate in Dacca, and Rs. 12,544 by the estate of Poorna Chandra Rai, in Furreedpore.

Debts due by estates.

10. The total debts due by the estates during the year were Rs. 41,84,874,* of which Rs. 4,83,481† were paid, and Rs. 40,736‡ were reduced by compromise, leaving Rs. 36,60,657§ unpaid. Of the balance, Rs. 13,35,467 and Rs. 54,144, respectively, are due by seventy-one encumbered and four wards' estates, in Chota Nagpore; Rs. 8,26,944 by ten estates in the Presidency division; Rs. 5,65,078 by thirteen estates in Dacca division; and the remainder is due by forty-three estates in the other divisions.

	Bond and decreed debts.	Zaripeshgi debts.
	Rs.	Rs.
*	40,13,932	1,70,942
†	4,43,712	39,769
‡	39,135	1,601
§	35,31,085	1,29,572

Management charges.

11. The charges of management are shewn in the following statement:—

DIVISIONS.	Managers' pay, commission, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total charges shewn in columns 2 to 4.	Percentage of total charges shewn in column 5 on current rent and cess demand of estates.	Percentage of charges shewn in column 2 on current rent and cess demand of estates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Burdwan	83,434	2,420	907	86,761	9·9	9·5
Presidency	1,29,858	1,718	2,395	1,33,971	8·1	7·8
Rajshahye and Cooch Behar ...	1,14,703	20,412	39,604	1,74,719	22·5	14·8
Dacca	21,070	201	2,030	23,301	6·4	5·8
Chittagong	39,056	1,576	125	40,757	11·2	10·8
Patna	41,379	283	437	42,099	14·3	14·0
Bhagulpore	56,660	1,407	4,998	63,065	13·7	12·3
Orissa	15,474	4,000	1,183	20,657	13·3	10·0
Chota Nagpore	61,771	820	39,359	1,01,950	14·7	8·9
Total ...	5,63,405	32,837	91,038	6,87,280	12·2	10·0

The total cost of management in the year under review was Rs. 6,87,280, or 12·2 per cent. on current rent and cess demand of Rs. 56,20,038, against 12·7 per cent. in the preceding year. Excluding Rs. 32,837 expended in the construction and repairs of cutcherry buildings, and Rs. 91,038 in the survey and settlement of estates, the management charges proper are reduced to Rs. 5,63,405, or 10 per cent. on the demand. The percentage varies in the different divisions according to the circumstances of the estates. In estates which are scattered over an extensive area, and which are held khas, the cost of management is necessarily heavy; while compact properties, which are leased out in patni or farm, require but small establishments for collection and management.

Wards' general management rate.

12. The surplus to the credit of the wards' general management rate, at the close of 1881-82, was Rs. 36,704; the receipts in 1882-83 amounted to Rs. 41,845, making a total of Rs. 77,549. Deducting the expenditure of Rs. 57,920 in the same year, there remains a balance of Rs. 19,629, which, it is expected, will be nearly exhausted by the end of the current year. The budget estimates of the local officers for 1884-85 are now coming in. As soon as all the estimates have been received, the Board will take up the question and submit a separate report, proposing such revision of the rate as may be considered necessary.

Works of improvement.

13. The following table exhibits the expenditure on schools, dispensaries, maintenance of buildings, &c., and general improvements of the property:—

DIVISIONS.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property, and benefit of ward.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Burdwan	4,640	3,682	9,087	12,207
Presidency	9,413	3,107	28,127	13,519
Rajshahye and Cooch Behar	6,398	6,154	14,252	19,519
Dacca	158	120	1,954	31
Chittagong	966	567	8,140	1,398
Patna	6,132	1,200	6,437	1,526
Bhagulpore	1,625	218	12,095	8,910
Orissa	1,647	513	1,232	5,217
Chota Nagpore	3,499	691	42,269	10,249
Total ...	34,478	16,252	1,23,593	72,576

This statement shews that Rs. 34,478 and Rs. 16,252 were expended from the funds of estates for the support of schools and dispensaries, respectively, and that the expenditure for maintaining, in efficient condition, buildings, and other immovable property, was Rs. 1,23,593.

In paragraph 8 of the Government Resolution on the Board's report on the administration of wards' and attached estates for the year 1881-82, the Lieutenant-Governor observed that he would be glad to find in future reports that sufficient sums had been devoted to expenditure on agricultural improvements (not of a speculative character), or for purposes calculated to benefit the ryots. During the year under review Rs. 72,576 were spent on such works as the construction and repairs of embankments and bunds for the protection of lands from inundation; the construction of channels, khals, and wells for the irrigation of lands; the excavation of new tanks and the clearance of old ones for the supply of good drinking water; the introduction of new crops; the clearance of jungles; and the purchase of agricultural implements. In furtherance of the policy above indicated, the Board have requested the local officers to submit proposals for projects of improvement which will entail any considerable expense, and to consider and discuss the question of how the incidence of the cost is to be ultimately distributed between landlord and tenant. It has been pointed out that some improvements may be such as a wealthy landlord may well be expected to make at his own final cost, although the direct benefit will go to the tenants only. In other cases the improvement may be such as, probably, to bring an immediate return to the landlord himself, such as the reclamation of lands. But in many cases the main direct benefit from the improvement will be an increase of the profits of the tenants. In such cases it would be reasonable to expect them to bear a fair share of the cost. In some cases they may be willing to do this by a direct contribution; in others they may agree to repay a certain portion of the cost in annual insalments; sometimes they may be willing to pay a moderate enhancement of rent. The reports of the local officers are now being received and considered by the Board, and it is expected that, in the current year, a larger expenditure will be incurred on works of improvement. It should, however, be mentioned that in estates let in patni and farm, or which are heavily involved in debt, or held with co-sharers who are unwilling to bear a fair share of the expense, as well as in estates which are small and scattered, no improvements can be undertaken in this direction.

Total receipts and disbursements.

14. When the year began there was a cash balance of Rs. 15,57,121; the receipts during the year were Rs. 62,92,899, including (in addition to collections of rent and cesses) Rs. 76,727, obtained from interest on Government securities, Rs. 2,05,849 on account of loans taken or proceeds of sale of lands, Rs. 1,29,498 on account of debts recovered, and Rs. 4,18,945 derived from other sources; the total disbursements amounted to Rs. 61,11,442, including (besides payments on account of revenue, rent, cesses, management, rates, debts, schools, dispensaries, works of improvement, &c.) Rs. 2,53,534, under the head "Law," Rs. 7,17,594 for the maintenance of the proprietors and their families, and social and religious ceremonies, Rs. 74,854 for the education of wards, Rs. 5,31,010 for miscellaneous charges, and Rs. 4,19,863 for investments in Government securities and landed property; at the close of the year there was a cash balance of Rs. 17,39,279, besides Government securities to the value of Rs. 21,05,030.

Surveys and record of rights.

15. A review of what had already been done in the matter of survey and record of rights was given in the Board's Circular letter No. 851A, dated 14th September 1882, which was laid before the Government. Commissioners were requested to submit proposals for the further prosecution of such operations. The reports of these officers have been received by the Board, who have for the present sanctioned proposals to undertake in the current year a survey and record of rights, either in whole or in part, in nine estates.* During the year under review these operations were carried on in 11 estates,† as will be seen from the account given of each estate in the body of the report. In the Chota Nagpore division, the Commissioner has under consideration the

Districts.		Estates.
* Burdwan	...	Modhupore.
Midnapore	...	Turkoa.
Ditto	...	Nischinta.
Ditto	...	Beraberia.
Ditto	...	Malighati.
Rajshahye	...	Puttea.
Tipperah	...	Basharat Ali Chaudhuri.
Shahabad	...	Sasseram.
Manbhoom	...	Pandra.
† Rajshahye	...	Chowgong.
Julpigoree	...	Chaklajat.
Maldah	...	Chanchal.
Cuttack	...	Sukinda.
Hazaribagh	...	Dhanwar.
Ditto	...	Serampore.
Ditto	...	Dorunda.
Lohardugga	...	Chota Nagpore.
Singbhoom	...	Dhalbhoom.
Manbhoom	...	Nowagurh (ward's).
Ditto	...	Ditto (encumbered).

survey of several of the encumbered estates, and his proposals on the subject are awaited by the Board.

16. The difficulty of finding an estate that fulfils all the conditions necessary before a survey and record of rights can be properly undertaken has been foreseen and admitted by the Government. The Mysadul estate in Midnapore, which is the largest property under the management of the Court of Wards, was made a test case in order to ascertain how far the instructions of the Government of India might be acted upon. The condition of the estate is as follows :—

The currrent rent and cess demand is Rs. 4,59,511, and the recurring charges are Rs. 3,86,281. The available surplus is thus Rs. 73,230 per annum. At the close of the year 1881-82, the estate had to its credit a cash balance of Rs. 22,635, besides Government securities to the value of Rs. 4,37,154. The financial position of the estate is therefore very satisfactory. The property has not been surveyed, nor have the holdings been accurately recorded for many years. The eldest minor is now nearly 20 years of age, and the question to be settled was whether such a partial survey as could be made before he attains his majority should be attempted by the Court of Wards.

The minor, who was consulted on the subject, opposed the survey, urging that the expense would be great, the good feeling which prevailed between the ryots and the proprietors would be disturbed, litigation would ensue, followed by a general withholding of rents by the ryots. He thus concluded :

"It would be a very serious matter for me, on attaining my majority, if I find the estate in confusion, instead of taking it over from the Court of Wards in its present peaceful condition. I therefore earnestly hope that the Court of Wards will kindly leave the estate as it is, and not inaugurate a measure which, however good theoretically, may prove, so as far my interests are concerned, a very expensive and ruinous experiment."

The Commissioner of Burdwan reported as follows :—

"In this estate the ryots are always opposed to any measurement being made. This is, as far as my experience goes, more or less the attitude of ryots all over Bengal. Any proposals for making a general survey must be considered with reference to the greater or less probability of giving rise to general disturbance and hostility on the part of the ryots. The eldest minor, who will come of age in March 1884, is much opposed to a survey, as he naturally does not wish to have the whole of his ryots in a state of discontent and opposition at the time when the estate is made over to him. The estate is so large that the survey could not be completed in the fourteen months now remaining of the Court's jurisdiction."

The case was laid before Government as typical of the spirit in which proposals for surveys and readjustments of rents would be generally received, and in asking for instructions, the Board offered the following remarks :—

"It may be said, in answer to the objection of the minor zemindar, that the Court of Wards do not propose to undertake the survey in the interests of the zemindars, but primarily of the ryots. If the zemindar gets an increase of rent it is a subsidiary and not a primary result, and there is no necessity whatever for creating any discontent among the ryots, as the minor anticipates, by taking advantage of the result of the measurement for the purpose of demanding increased rents. It may be added that even if the minor so wishes it, the Court of Wards will not be able, within the ward's minority, to enforce any modification of rent which the result of the measurement would indicate; that if he so wishes, the operation may be a mere survey and record of existing holdings and the rents which the ryots now pay; that the Government consider that such a survey is the duty of a good zemindar which the Court of Wards must carry out, and that it will be for him to decide whether, in consideration of the expense it will entail, he will or will not avail himself of any increase of rental which the survey would indicate to be fairly demandable and the enforcement of which it would so far facilitate. To the ryots' objection, it is not so easy to give an answer. They would be strongly opposed to a remeasurement and survey as probably being the first step to a demand of higher rent by the zemindar when he comes of age, the probable result of such survey being to show that they hold much more land than the nominal areas on which the rents of their holdings are assessed. Mr. Dampier agrees in Mr. Beames' opinion that if the ryots themselves were consulted they would in almost every case strongly object to survey and remeasurement—such a measure would be acceptable to them in very exceptional cases only.

"As for the zemindar, Mr. Dampier believes his feeling might be expressed as follows :—

'By all means make a survey and such a record and readjustment of rents as may be necessary in consequence, if you can guarantee that the excitement and disturbance of the tenantry will have subsided before I take charge of the estate; otherwise leave it alone.'

The Government reply was to the following effect :—

"The Lieutenant-Governor fully adheres to the policy of the Government of India in regard to undertaking a systematic field survey and record of rights in wards' estates when practicable. But, under the circumstances stated in the letter under reply, it is clear that the policy cannot be to any considerable extent carried into effect in the Mysadul estate, which is to be released early next year, and the Lieutenant-Governor therefore concurs, in what he understands to be the Board's suggestion, that no steps should be taken to enforce the policy in this instance."

17. The question of having a survey has been also considered with reference to the estate of the late Annada Prasad Rai of Cassim Bazar, but some very forcible reasons have been adduced against it which the Board are unable to resist. The ward holds a three-fourth share in the property, in which it was suggested the experiment of survey might be tried. The local officers urged that the co-sharers were unfriendly, and would be certain to oppose the survey ; the ryots would join in the opposition, and would never believe that the only aim of Government in making the survey was to ascertain fair and equitable rates ; they had been subjected to excessive enhancements under the thikadari system which obtained till recently ; before the estate came under the Court of Wards' management, an attempt on the part of the late zemindar to make a khasra survey of a portion of the estate, instead of simplifying the rent question had created such confusion that it took the ward's manager twenty months to adjust matters. In the face of this protest the Board decided not to insist upon a survey, being of opinion that it might probably do more harm than good to the interest of the ward and the property. One object of a survey being to fix fair and uniform rates, it may be here observed that a good deal of light has been thrown upon the question by the recent rent-rate enquiry, and it is known now that a survey will give little (if any) help in ascertaining rates, because it can hardly be said that established rates exist.

Operation of the certificate procedure.

18. The following statement illustrates the working of the certificate procedure in recovering rents due to wards' estates :—

Divisions.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months	Total.
1	2	3	4	5	6	7	8
Burdwan	881	833	1,714	945	708	61	769
Presidency	643	3,018	3,661	2,659	449	553	1,002
Rajshahye and Cooch Behar	913	1,710	2,623	1,864	291	468	759
Dacca	650	1,072	1,722	879	582	261	843
Chittagong	2,129	2,301	4,430	3,068	1,153	20	1,362
Patna	220	750	970	716	145	109	254
Bhagulpore	1,912	1,896	3,808	2,375	1,067	366	1,433
Orissa	307	546	853	644	143	66	209
Chota Nagpore	104	283	387	250	88	49	137
Total ...	7,759	12,409	20,168	13,400	4,626	2,142	6,768
Result in 1881-82	5,143	12,923	18,066	10,121	4,675	3,270	7,945

There has been an increase in some divisions, chiefly in the Presidency, and Rajshahye and Cooch Behar, but on the whole the number of certificates filed during the year is less than in the preceding year. Looking to the number and size of the wards' estates concerned, the number of certificates filed is not sufficient to justify any conclusion that the procedure of the Public Demands Recovery Act is unduly resorted to by managers of estates generally, though the Board are not satisfied that no abuses exist. In fact, complaints have reached them from one or more districts, and they have found it necessary, in the course of the year, to impress upon Collectors the necessity of exercising proper caution in granting certificates. The following remark on this subject are reproduced from their land revenue administration report :—

"The increase in the number of certificates filed for the recovery of demands in wards' estates in the 24-Pergunnahs has led the Collector to remark that the rent collectors under the managers, to save themselves the trouble of making collections, report the ryots as defaulters, in order that the certificate procedure may be resorted to ; and similar remarks against managers appear in the report of the Commissioner of Bhagulpore. This practice has been already condemned by the Board, and in a recent circular order they have pointed out that it is not intended that certificates should be filed in any cases in which suits would not have been instituted under the former procedure, and that it rests with Collectors to exercise due care and discretion in the making of certificates, so as to leave no room for any misapprehension of the practice. A manager should not sit in his office and write out certificates by thousands, but should stir up his assistants to push on collections, and not until all reasonable means short of suits have failed should he have recourse to the certificate procedure.

19. In their report on the administration of estates under direct management, the Board have discussed in some detail the condition of the cultivating classes, and the feelings with which they regard their position as tenants under Government. The opinions of various officers have been quoted on the subject, and the balance of the views expressed is in favour of the theory that the ryots in Government estates are well satisfied with their lot, and are somewhat better off than the tenants in private estates. The subject of the circumstances of the tenants has also received some, though very far from exhaustive, treatment in the reports of the Commissioners on the management of wards' estates, and it is proposed to analyse the descriptions which are given in order to arrive at some conclusion as to whether the condition of a ryot on a ward's estate is as sastisfactory as it is said to be on a Government estate. The external signs of a husbandman's prosperity are to be found in the number of ploughs that he keeps, the number of cattle that he owns or hires, the quantity of land which he cultivates, the number of labourers in his hire, the crops that he grows, regular payment of rent, the condition of his homestead, the quantity of ornaments in his possession, and the physical appearance of the ryot himself and his family. It was hardly to be expected that each report should deal with all these circumstances in detail in every estate to which it referred. To do so would have extended the reports to undue dimensions, and most undoubtedly have delayed their submission. Indeed, the several points have been but lightly touched upon, and the scattered remarks on the welfare of the tenantry are but scant, and consist chiefly of generalisations.

Condition of the tenantry.

In examining the reports of estates in the Burdwan division, it will be found that the condition of the ryots is generally fair, though it was much better some years ago when the price of paddy was high. In some parts, Khandari, Turkoa, and Malighati, for instance, the tenants have suffered from malarial fever, incapacitating them from field labour, while in Madhupore, Khetrohat, and Beraberia their circumstances have been somewhat reduced by failure of crops. In several estates they are described as punctual in their payments of rent, well disposed towards the management, and fairly well off as compared with the tenants in neighbouring estates. In Beraberia they withheld payment of rent for some years, owing to enhancement made by the late proprietor, and to the partial failure of crops in past years, but the differences have now been amicably settled. In Nischinta, too, there are signs of disaffection, where the ryots of some of the principal mehals are said to have been notoriously turbulent during the late proprietor's time, but it is satisfactory to observe that they have now calmed down, and are paying their rents regularly. The relations between the ryots and the manager were satisfactory, except in one estate in which survey operations were commenced, but could not be carried out owing to the persistent opposition of the tenants. In Sultangacha, in the district of Hooghly, the tenantry are poor; there is, however, a class of tenants called chakdars, who hold large areas of land at moderate rents on perpetual leases. The Commissioner of Burdwan has thus expressed himself :—

"Generally speaking, there is nothing to distinguish the tenantry of wards' estates either in Midnapore or Burdwan, from their neighbours on zemindary estates, except that they are fairly treated, which is not always the case in private properties. The Midnapore ryots are a poor lot, physically feeble, ignorant, superstitious, and indebted. They are also excitable and easily led into litigation and opposition by designing agitators. In the deltaic parts of the district the crowded state of the population and the unhealthiness of the climate are serious obstacles to any material improvement in the condition of the agricultural classes. Estates also do not ordinarily remain long enough in charge of the Court of Wards to give scope for any general or far-reaching schemes for raising the condition of the ryots. Such a result can only be attained by persistent and long-continued efforts. The majority of the Midnapore zemindars, too, are themselves poor, and can do little, even if they would, to assist the tenantry, so that when estates come into our hands, the ryots are usually impoverished and in debt. All that liberal and just treatment, removal of oppression by underlings, and protection from floods, and other natural calamities can effect, is effected. It would be unreasonable under the circumstances to expect more. When a needy zemindar and his unscrupulous servants have been preying upon a hungry tenantry for generations, it cannot be expected that after a few years of wards' management the estate should present a picture of smiling prosperity and content."

The Commissioner of the Presidency division characterises the management of all the estates in his division as liberal and fair to the ryot, with the single exception of the Nuddea estates in which, in the Commissioner's opinion, though no complaints have been made by the ryots, the rates of rent are higher

than those which prevail in neighbouring estates. The manager has drawn a sad picture of the condition of the tenantry in this estate; fever, failure of crops, falling prices, families dying out, distraints and sale of cattle, want of clothes and food, suits for rent, fresh failure of crops, despair of ryots, relinquishment of holdings—these are the dominant features of the manager's story. If the account is not overdrawn, it represents a deplorable state of affairs, requiring the application of remedial measures. The manager appears to be doing all that lies in his power to alleviate the distress, and to mitigate the pressure of management. In contrast with the above it is gratifying to turn to the repetition of such expressions as those given below, which are used in the description of the estates in Jessore, Moorshedabad, and Khulna: "The tenantry are prosperous;" "the ryots have reaped a splendid harvest;" "the relations between them and the management are satisfactory," and the like. In particular may be instanced the prosperous condition of the tenants of the Cassim Bazar estate in pergunnah Sarail in Tipperah, noticed in paragraph 96 of this report.

In the Rajshahye and Cooch Behar division the condition of the ryots may be said to be generally good. The only exceptions are the cultivators of mulberry lands in Rajshahye and Maldah, who, for some years past, have been in reduced circumstances owing to a fall in the price of silk, and the tenants in Dinagepore, who depend solely for their maintenance on a single crop, paddy. The poor outturn in a part of the Putea estate in Rajshahye tended to lower the condition of the ryots. The tenants are on good terms with the manager, though a few disputes have cropped up in Rajshahye and Julpigoree in connection with enhancements.

There is nothing specially calling for remark in the mention that is made in the reports of the Dacca and Chittagong divisions of the condition of the tenants, except that they are everywhere fairly well-to-do, and there are no signs of their having given any trouble to the management.

The Commissioner of Patna has given very little information regarding the condition of the tenantry. In the Patna estates, the Collector reports that the ryots are mostly well off, and the general health of the people excellent, and that there are no complaints against the farmers; but, on the other hand, a very unfavourable description is given of the ryots of village Unwas, in the estate of Raghunandan Prasad Singh, in Shahabad, they are miserable, ignorant, poverty-stricken, inextricably indebted, beyond all hope of progress, and there are no visible signs of improvement among them during the year. The remarks with which the Collector concludes his sketch of the material condition of the cultivators is not strictly consistent with what has gone before, for he writes "the ryots have, however, shown enterprise in extending sugarcane cultivation, adopting improved sugarcane mills, and availing themselves of canal water for irrigation." This is a satisfactory sign, and shows that the *vis inertiæ* is not so strongly developed in them as to place them beyond all hope of redemption.

The Bhagulpore divisional report contains a somewhat detailed account of the condition of the tenantry. The general manager in Monghyr, and the manager for the Chanchal estate in Maldah have recorded some interesting remarks on the subject. The former divides the ryots into three classes:—(1) Ryots who pay their rent without borrowing, and are themselves able to lend money; (2) ryots who can only earn sufficient for their maintenance and payment of rent; (3) ryots who are compelled to borrow. The condition of the first two classes, though not always prosperous, is fairly good. The first class, who are not a numerous body, lend money to the second and third classes, and this business of money-lending makes them behind hand in paying their rent according to the fixed instalments. The second class manage very well so long as there is no failure of crop, but when that occurs their circumstances must suffer, as they are enirely without capital. The third class lead a precarious life, and are mostly employed as ploughmen to the zemindar or the richer ryots; they seldom or never pay their rents regularly. The circumstances of the tenants of Phulberia, another estate in Monghyr, are much the same as those of the Chauthan ryots; though not prosperous, they are above actual want, but a failure of crops is likely to bring ruin to them. In Bhagulpore the tenants, though they are described as thriftless, improvident, indebted, reckless in their expenditure on religious and social ceremonies, are said to be far better off and more contented than the tenants in

neighbouring estates, who, besides having to pay abwabs and other illegal cesses, are weighted by higher rates of rent. It is satisfactory to observe from the remarks of the Commissioner regarding the Chanchal estate, that the opening out of improved lines of communication with the district has conferred benefits upon that estate. This is particularly evidenced by the increased cultivation of wheat and jute for export to distant markets. "Thirteen years ago" writes the Commissioner—"hardly a wheat-field, it is said, was to be seen, now the export is enormous, and over Rs. 20,000 bighas were sown in wheat in this estate alone; then, as regards jute, little or no jute was exported from this part of the country, while the exports in this year from one mart alone were, it is said, over three lakhs of maunds, including both the raw material and the locally made-up gunny-bags."

In the Orissa division the relations between the tenantry and the management are satisfactory, and the condition of the ryots generally good, except in some estates, in which the lands are subject to inundation. Proposals for protective embankments in these estates are under consideration.

In the Chota Nagpore division the tenantry are said to be fairly prosperous, in easy circumstances, and moderately assessed, except in the Katras and Nowagurh estates in Manbhoom, where the ryots are extremely poor; in the latter estate many of them live on kodo and mohua during the greater part of the year. The poverty of the Katras ryots appears to be attributable to the fact that they are at a distance from a good market, and are badly provided with means of communication.

Notwithstanding the fact that many interesting topics connected with the social and economic condition of the people have been passed over unnoticed, and that such information as has been given is for some places imperfect and wanting in detail, the Board do not think they are called upon to express dissatisfaction with the results obtained. They are glad to find that a begining has been made, however small, in establishing the policy of Government, which declares it to be the duty of a manager of an estate to be as much interested in preserving the welfare of his tenants as he should be in maintaining a well-adjusted rent-roll. The Board have no doubt that the attention which has been directed to the subject will, as the managers become more and more aware of what is expected of them, lead to more marked results in this direction than are disclosed in the present report.

Education.

20. The number of male wards for whose education it is necessary to make provision is 126. Of these 15 are under eight years of age, 22 are between eight and twelve, 4 between twelve and fifteen, 33 between fifteen and eighteen, and 38 between eighteen and twenty-one. None of the wards are students at a Government college, or are qualified for admission there. Two, aged 17 and 19, attend the Maharajah's college at Burdwan. Fifty receive instruction at Government zillah or collegiate schools, and their ages range from 8 to 20 years. Twenty-eight, whose ages vary from 7 to 20 years, are being educated at schools other than Government institutions. Twenty-three are taught at home, but they are mostly young boys. Twenty-three, whose ages run from 16 to 21, are learning zemindari business. Of those who are between 18 and 21, three attend the Rajshahye collegiate school; they are rather low down in the school for their age, two being in the fifth and one in the eighth class; two are well reported of, but the eldest of all has not made much progress and is not likely to improve, as he suffers from physical infirmities. Another ward is being educated in the Bhagulpore school, and is well reported of. One of the Khandari wards attends the Maharajah's school at Burdwan, and is doing well and intends to appear at the matriculation examination in December 1883. One of the Sarun wards has been moved from the Chuprah zillah school to the Patna school, and back again to Chuprah in the course of the last four years, but educationally has not derived any benefit from the changes. The rest of the older minors have, with a few exceptions, finished their school education and are being trained in zemindari business under the managers of their estates. Of these, Jagat Kishore Acharya of Mymensingh, is described as a young man of much promise and likely to prove a good landlord. One of the Mysadul wards is also said to show a fair amount of intelligence in dealing with business matters. The elder of the Satkhira wards attends the Hindu School at Calcutta, and is in the Entrance class, but has made but little progress.

Of the minors whose ages are between 15 and 18, the majority attend the Government zillah or collegiate schools in Midnapore, Berhampore, Monghyr, Rajshahye, Purulia, and elsewhere. The reports regarding the progress which they have made in their studies are not very satisfactory. The Chowghoria ward attends the Maharajah's school at Burdwan. The younger of the Satkhira wards attends the Hindu school in Calcutta. The Madhupore ward goes to the municipal school at Burdwan, and is reported to be doing well. The two elder of the Lalpore Patori wards attended the Mudheyporah Government aided school, but unfavourable reports are received of their attendence and progress.

The two Chota Nagpore wards are under the guardianship of Mr. Collinson, and have attended the Bankipore school. The Maharajah is much behind the Kumar, who is doing fairly well in his class. The two Narail wards are being educated in the Hare School in Calcutta, and the younger is said to be progressing fairly, but the elder is unfavourably reported on. Of the wards below 15, the youngest of the Mysadul wards is in the third class of the Midnapore collegiate school, and the head-master gives a very favourable report of his progress. The Nuddea minor is in charge of a private tutor, Mr. G. D. Oswell, and is said to be improving in his studies. The younger of the Surjapore wards is being educated at Kissengunge in Purneah, along with his elder brother, who will come of age in November next, under the care of a private tutor, Mr. Lefevre. The Chanchal minor is in the Hindu School at Calcutta, and the head-master has reported well of him. The Narhan ward in Durbhunga studies at home under a private tutor, but makes no progress.

The schools which have been chosen for the wards to attend are quite unexceptionable, and the Board cannot point to anything in the reports of local officers which shows that the education of the wards is neglected either in school-hours by the class masters, or by the private tutors at home ; but the fact remains that the scholastic attainments of the wards generally compare unfavourably with the average of boys of their age. The reasons of this have been often stated. It frequently happens that a ward is sent to a public school for the first time at a much later age than that at which a boy who has to make his way in the world by his own exertions usually begins his education. The influences around him at his home are not such as to develop a taste for study, or any work requiring constant and regular application. The house attendants and zemindari amlah combine to pamper and flatter him, and to keep him in ignorance, and even in vice; for it is unfortunately sometimes their interest that when he grows up, instead of being a well educated and accomplished gentleman, able to manage his own affairs, and to look after the intricate and difficul questions of zemindari business, he should become an inert and listless master, satisfied in leaving the affairs of his household and property entirely in the hands of his dependent advisers. With these opposing influences at work, the Board fully recognize the difficulties which school-masters and tutors have to contend with in promoting the education of the boys and youths in their charge to whom there is generally lacking a proper incentive to study, and the Board are therefore ready to make every possible allowance in estimating the results of the present system of education provided for wards. The practice now is to place the ward in the manager's office during the last year or two of his minority, and the manager is instructed to afford him every facility for acquiring a practical knowledge of business, and an insight into the affairs of the estate, and sometimes the minors are deputed to the mofussil to make local inquiries on the estate, and are specially invited to give their opinion on questions affecting the management, for the information of the Collector and higher revenue authorities. Of the advantages of this system there can be no question, and it may to some extent supply much that is wanting in the educational training which the wards receive at school.

21. In accordance with the usual practice, the following sections of the report are devoted to describing the management of the more important estates, division by division. Estates, of which the Court has relinquished the charge, are noticed in some detail. Other estates have also been mentioned where the history of their administration presents special points of interest. The views of the Board regarding certain complaints which have been made of the system under which encumbered estates are managed in Chota Nagpore, and the Board's suggestions for an amendment of the law, have lately been submitted to Government in a separate communication.

SECTION I.

BURDWAN DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current Demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Burdwan.	Khandari ...	Fakir Lal Gossain ...	19	Act XL of 1858 ...	1877	1,007	4,686	907	6,600	13,081	642	13,723	7,123	4,673	17,842	1,224	10,445	480	10,925	79·6	...	4,900
		Chit Ghunnoo Lal Gossain.	14																			
	Chowghoria ...	Abdul Salim	17	Ditto ...	1879	19,646	70	2,131	21,847	34,947	1,384	36,331	14,484	23,454	64,539	3,440	29,607	858	30,465	83·8	4,403	3,018
	Modhupore ...	Girindra Narain Singh	16	Act IX (B.C.) of 1879	1880	11,856	1,038	1,050	13,944	18,837	987	19,824	5,880	718	26,034	1,553	19,530	1,000	20,530	103·5	...	1,267
Bankoora.	Supur	Hiteswar Dhahal ...	38	Act XXXV of 1858 ...	1872	649	...	699	1,348	2,437	649	3,086	1,738	3,229	5,231	2,086	3	.....	3	0·09	1,268	408
Midnapore.	Bilurya	Durga Das Rakshit ...	12	Act IV (B.C.) of 1870	1874	991	210	173	1,374	3,600	96	3,696	2,322	8	7,120	238	3,217	124	3,341	90·3	...	39
	Jhargram ...	Raghu Nath Narain Mollo.	17	Ditto ...	1875	627	173	2,954	3,754	28,707	1,852	30,559	26,805	964	31,079	2,495	28,410	1,712	30,122	98·5	...	5,773
	Jamirapal ...	Bhooya Dwarka Nath Singhya.	9	Act XL of 1858 ...	1875	.....	116	123	239	1,700	63	1,763	1,524	48	1,700	63	1,700	63	1,763	100·0	...	85
	Turkoa	Radha Gobind Pal ...	7	Act IV (B.C.) of 1870	1876	13,219	5	1,682	14,906	32,025	1,051	33,076	18,170	14,128	35,079	1,201	31,165	988	32,153	97·2	...	3,013
	Nischinta ...	Ganendra Kumar Nag...	15	Ditto ...	1877	10,941	1,179	1,300	13,420	25,007	898	25,905	12,485	1,234	41,830	2,181	23,679	836	24,515	94·6	...	1,621
		Jotendra Kumar Nag ...	12																			
		Robindra Kumar Nag ...	8																			
		Nagendra Kumar Nag...	6																			
		Gunendra Kumar Nag...	5																			
		Jogendra Kumar Nag ...	5																			
	Mysadul ...	Iswar Prasad Gurga ...	20	Ditto ...	1878	2,10,744	39,625	22,749	2,73,118	4,82,031	17,086	4,99,117	2,25,999	22,635	8,96,183	40,635	4,66,298	12,803	4,79,101	95·9	80,304	67,144
		Joti Prasad Gurga ...	18																			
		Ram Prasad Gurga ...	14																			
	Khetrohat ...	Fakir Chandra Rai ...	11	Act IX (B.C.) of 1879	1880	2,709	3,212	560	6,481	9,892	357	10,249	3,768	288	21,333	952	9,691	198	9,889	96·4	1,662	686
	Beraberia ...	Srikant Masanta ...	9	Ditto ...	1881	2,617	97	285	2,999	5,898	245	6,143	3,144	196	13,601	644	4,415	82	4,497	73·2	7,300	1,343
	Malighati ...	Ram Gopal Chandhuri*	...	Ditto ...	1881	16,823	6,359	2,729	25,911	48,994	1,935	50,929	25,018	1,165	95,590	4,131	44,410	1,078	45,488	89·3	2,190	17,978
		Rashmoni Dasia ...	42																			
		Sakhi Sundari Dasia ...	31																			
	Belki	Haripada Masanta ...	6	Ditto ...	1882	1,205	230	140	1,575	4,772	144	4,916	3,341	...	5,850	174	697	.....	697	14·2	...	1,687
	Pathra†	Raj Rajeswar Mozumdar	10	Ditto ...	1883	.....	...	...	.....	.....	...	.....	.....	...	.....	...	.....	.....	.....	.....	...	.....
	Barutter Hingly‡	Brajeswari Debya ...	34	Act IX (B.C.) of 1879	1883	770	69	126	965	2,968	87	3,055	2,090	...	4,102	189	1,271	27	1,298	42·4	...	.....
Hooghly.	Sultangacha	Rakhal Das Mukerji ...	19	Act IX (B.C.) of 1879	1882	61,537	7,621	3,613	72,771	1,26,926	1,563	1,28,489	55,718	1,124	5,28,607	1,862	1,00,962	267	1,01,229	78·7	...	5,348
		Noni Gopal Mukerji ...	20																			
		Bhudeb Mukerji ...	15																			
				Total ...		3,55,341	64,690	41,221	4,61,252	8,41,822	29,039	8,70,861	4,09,609	73,864	17,95,720	63,068	7,75,500	20,516	7,96,016	91·4	97,127	1,14,310

* The minor died on the 7th November 1882.

† The return of this estate is blank, as it was taken in charge about the close of the year.

‡ The estate was taken in charge n January 1883. An account of the management of this estate will be included in next year's report.

SECTION I.

BURDWAN DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance, in efficient condition, of estates, building, and other immovable property.	Improvement of land and property, and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan.	Khandari	Fakir Lal Gossain Chito Ghunnoo Lal Gossain.	19 14	Act XL of 1858	1877	...	2,000	200	6,406	734	2,315	149	91	2,555	18·6	7	60	24	...	...	10,302	7,550	17,746	.....	1877-78, paras. 53 to 59
Burdwan.	Chowghoria	Abdul Salim	17	Ditto	1879	6,630	173	303	26,121	2,163	7,383	97	11	7,491	20·6	...	...	...	97	...	50,050	3,702	.....	.....	1879-80 „ 30 & 31
Burdwan.	Modhupore	Girindra Narain Singh	16	Act IX (B.C.) of 1879	1880	...	301	82	6,087	422	1,587	27	...	1,614	8·1	1,962	...	...	891	...	17,403	645	.....	1,912	1880-81 „ 42 „ 43
Bankoora.	Supur	Hiteswar Dhahal	38	Act XXXV of 1858	1872	335	...	174	4,771	2,002	.....	...	...	...	.....	1,792	...	...	...	...	3,007	109	7,533	6,158	1876-77 „ 600 to 615
Midnapore.	Bilurya	Durga Das Rakshit	12	Act IV (B.C.) of 1870	1874	...	70	...	1,602	76	535	...	...	535	14·4	...	...	...	270	...	2,567	16	.....	720	1874-75 „ 35 „ 40
Midnapore.	Jhargram	Raghu Nath Narain Mollo.	17	Ditto	1875	...	...	...	2,669	783	2,601	...	...	2,601	8·5	23,757	227	...	20	30	8,028	2,196	.....	1,11,049	1874-75 „ 27 „ 35
Midnapore.	Jamirapal	Bhooya Dwarka Nath Singhya.	9	Act XL of 1858	1875	...	...	...	.....	...	62	...	...	62	3·5	200	...	...	25	...	762	847	.....	2,150	1875-76 „ 38 „ 44
Midnapore.	Turkoa	Radha Gobind Pal	7	Act IV (B.C.) of 1870	1876	...	...	...	2,169	159	5,140	856	...	5,996	18·1	...	211	120	606	24	31,579	10,758	70,350	.....	1876-77 „ 9 „ 23
Midnapore.	Nischinta	Ganendra Kumar Nag Jotendra Kumar Nag Robindra Kumar Nag Nagendra Kumar Nag Gunendra Kumar Nag Jogendra Kumar Nag	15 12 8 6 5 5	Ditto	1877	...	179	37	11,080	1,163	3,312	...	...	3,312	12·7	...	169	...	908	11	21,173	1,797	23,316	70	1877-78 „ 64 „ 70
Midnapore.	Mysadul	Iswar Prasad Gurga Joti Prasad Gurga Ram Prasad Gurga	20 18 14	Ditto	1878	...	302	31	3,69,850	25,656	46,077	877	802	47,756	9·4	90	3,748	3,264	6,012	11,992	5,01,108	75,214	3,56,674	502	1877-78 „ 71 „ 77
Midnapore.	Khetrohat	Fakir Chandra Rai	11	Act IX (B.C.) of 1879	1880	...	2,079	114	7,982	754	1,130	72	...	1,202	11·7	560	...	...	150	6	10,220	387	.....	12,719	1880-81 „ 62 „ 65
Midnapore.	Beraberia	Srikant Masanta	9	Ditto	1881	1,984	196	637	7,581	490	719	...	...	719	11·7	7,359	...	...	25	...	5,094	139	.....	20,818	1881-82 „ 61 „ 65
Midnapore.	Malighati	Ram Gopal Chandhuri* Rashmoni Dasia Sakhi Sundari Dasia	... 42 31	Ditto	1881	...	2,262	431	46,155	2,807	7,064	336	...	7,400	14·5	9,236	...	...	...	93	44,942	5,150	7,035	2,706	1881-82 66 „ 71
Midnapore.	Belki	Haripada Masanta	6	Ditto	1882	120	230	140	5,153	174	58	...	...	58	1·1	215	...	...	...	...	1,921	190	.....	3,353	
Midnapore.	Pathra†	Raj Rajeswar Mozumdar	10	Ditto	1883	...	...	...	.....	...	.....	...	...	...	.....	...	...	...	...	...	.....	.....	.....	.....	
Hooghly.	Barutter Hingly	Brajeswari Debya	34	Act IX (B.C.) of 1879	1883	...	38	121	2,831	162	2	...	...	2	0·06	...	...	...	...	...	1,184	112	.....	357	
Hooghly.	Sultangacha	Rakhal Das Mukerji Noni Gopal Mukerji Bhoodeb Mukerji	19 20 15	Act IX (B.C.) of 1879	1882	...	7,838	524	4,27,645	1,595	5,449	6	3	5,458	4·2	2,439	225	274	83	51	81,947	17,224	3,517	1,00,067	
				Total	...	9,069	15,668	2,794	9,28,102	39,140	83,434	2,420	907	86,761	9·9	47,617	4,640	3,682	9,087	12,207	7,91,287	1,26,036	4,86,171	2,62,581	

SECTION I.

BURDWAN DIVISION.

22. In this division there are 17 estates under the management of the Court of Wards, of which four* were added during the year. Of these four the Pathra estate came under management quite at the close of the year, and the returns are consequently blank. The current (Rs. 3,55,341) and arrear (Rs. 17,648) demand of Government revenue due from the remaining 16 estates was Rs. 3,72,989, of which Rs. 9,069 were left unpaid. Of this sum Rs. 6,630 were due from the Chowghoria estate, and will be adjusted in the current year; the remainder was due from the Supur, Beraberia, and Belki estates, and has been paid since the close of the year. Of the rent due to superior landlords, amounting to Rs. 82,538, the sum unliquidated is Rs. 15,668, of which more than half, viz. Rs. 7,838, was due from the Sultangacha estate, and was not paid for want of funds; the amount, however, has since been paid. The total demand of cesses due from the estates was Rs. 46,951, of which the amount unpaid is Rs. 2,794, or Rs. 2,936 less than the arrear demand of the previous year. The arrear rent and cess demand due to the estates was Rs. 9,87,927, of which Rs. 4,04,324 represent the demand due to the three new estates, viz., Sultangacha, Belki, and Barutter Hingly, before they were taken in charge by the Court of Wards; the current demand amounted to Rs. 8,70,861; the aggregate demand was thus Rs. 18,58,788. The collections amounted to Rs. 7,96,016, or 91 per cent. on the current demand, against 81 per cent. collected in the preceding year; this result is chiefly due to improved collections in the old estates in Midnapore. The remissions amounted to Rs. 95,536, of which Rs. 62,211, principally due from ijardars, appertains to the Mysadul estate. The balance was Rs. 9,67,242. Nearly half of this is due to the Sultangacha estate, and much of this is bad and irrecoverable, and will, probably, have to be remitted. The balance is next largest on the Mysadul estate, and amounts to Rs. 3,95,506. Rs. 21,000 is on account of the current demand of the three-annas share of the Tumlook zemindari, which, though purchased on behalf of the estate in September 1882, did not come into the hands of the manager till February 1883. The debts due by the estates during the year were Rs. 3,11,311, of which Rs. 47,617 were paid and Rs. 1,113 reduced by compromise, leaving a balance of Rs. 2,62,581. Of this balance Rs. 1,11,049 and Rs. 1,00,067 were due by the Jhargram and Sultangacha estates, respectively. The total cost of management, including Rs. 2,420 for repairs to cutcherry buildings, and Rs. 907 on account of survey and settlement expenses, was Rs. 86,761, or 9 per cent. on the current rent and cess demand. The contributions to schools and dispensaries were Rs. 4,640 and Rs. 3,682, respectively. Rs. 9,087 were expended in repairing wards' houses, and Rs. 12,207 in works of improvement, the greater portion appertaining to the Mysadul estate. The receipts from all sources, including Rs. 73,864, the cash balance at the beginning of the year, were Rs. 10,81,317; the total disbursements, including Rs. 97,344, invested in Government securities and landed property, were Rs. 9,55,281, leaving a cash balance of Rs. 1,26,036 at the close of the year. The market value of the Government securities held by the estates at the close of the year was Rs. 4,86,171, of which Rs. 3,56,674 were to the credit of the Mysadul estate, which is the largest property under the management of the Court of Wards.

* Belki.
Pathra.
Barutter Hingly.
Sultangacha.

23. Regarding works of improvement, the Commissioner has recorded the following remarks in his annual report:—

"On the subject of improvements in general, I think it advisable to point out one or two general considerations which seem to me not to have been sufficiently weighed. There are in the districts of this division certain limits fixed by nature and circumstances to any measures which may be vaguely described as improvements. In the first place, the

majority of the estates in the deltaic tracts are, so to speak, kept in existence only by a double system of embankments and drainage channels. In all but very extensive estates, such as Mysadul, the cost of keeping these works in order absorbs quite as large a proportion of the profits as any proprietor could be fairly expected to lay out on his property. The Court of Wards cannot expend more on improvements than the proprietor, if a liberal and provident man, would ordinarily spend without incurring the charge of extravagance.

"Consequently, when we have spent a fair proportion of our profits from any estate in keeping the estate from being washed into the Bay of Bengal or into one or other of the numerous rivers, we have no money left for more showy measures.

"But even if we had, what are we to spend it on? The first thing that occurs to the mind, is the introduction of new staples. Undoubtedly the great success that has attended the cultivation of the potato in the Serampore sub-division leads us to endeavour to introduce it into the estates under our management. But, unless we give the seed away gratis or sell it at a loss, the ryots will not undertake the cultivation; and as the potato seed requires to be renewed every year, potatoes raised from local seed proving very inferior, it is obvious that this experiment, to be kept within our means, can only be conducted on a very small scale. Even this, however, has its advantages, as the ryots, it may be hoped, will in time grow accustomed to the cultivation and undertake it for themselves. They are, unfortunately, in Midnapore at least, very poor, very much in debt, and very unprogressive; so that we cannot expect very great results from this experiment.

"Sugarcane is another very paying crop, and especially when the Beehea mill is used; but the remarks above regarding potatoes apply to this staple also, and in fact to any staple to which the peasantry are not accustomed.

"The range of our usefulness in the matter of improvements is thus limited, first by the necessity of spending large sums to keep our estates in existence, and next, by the poverty and backwardness of the rural classes, which prevent them from being either able or willing to avail themselves to any large extent of the improvements which may be brought within their reach.

"When due allowance is made for the above facts, it will not, I think, appear surprising that we are unable to shew a more imposing list of improvements in wards' estates."

24. As regards rates of rent prevailing in the estates, the Commissioner writes :—

"As far as the estates in this division are concerned, I am not aware of any instances in which rents have been largely or systematically enhanced. Here and there, where, through the neglect of former proprietors or managers, the estate was not getting its fair rents, some rectification has been made; but this has not taken the form of general enhancement, nor are the ryots on wards' estates in any way rack-rented. For the most part we carry on our management on the papers of the late proprietor; and in cases where alterations have been made in the rents payable by the ryots, it has been far more frequently in the direction of reduction than in that of enhancement.

"Since writing the above, I have received from the Collector of Midnapore a memorandum on the subject, which I re-produce here in full for the Board's information.

"*Bilurya.*—The rents were considerably raised by the late proprietor. They have been reduced during the Court's management, and amicable settlement made with the ryots.

"*Jhargram.*—Most of this estate is still held by a farmer under a usufructuary mortgage given by the late proprietor. The farmer, no doubt, is a hard landlord, and I have no power to interfere. In the small area under khas management there has been no enhancement, and no complaints are made.

"*Jamirapal.*—The whole of this small estate was sublet in ijara some years ago.

"*Turkoa.*—The rates of rent throughout this estate are fair and equitable both to the landlords and the tenants. No enhancement has been made during the Court's management, nor has any complaint ever reached me. Revenues are collected almost in full, and suits and certificates are almost unknown.

"*Nischinta.*—No enhancement of rent has been made in this estate during the Court's management. The rents in one mehal, named Bágdá, were very high, and they have been reduced nearly 50 per cent., after actual measurement, during the Court's management.

"*Mysadul.*—The rates of rent in this estate have not been raised during the Court's management. They are not, so far as I can judge, too high, and at all events no complaint has ever been made regarding them. The ryots probably, in many cases, hold more land than they pay for, and they would rather pay abwabs, as they did in the late proprietor's time, than submit to measurement.

"*Khetrohat.*—The rates of rent in this estate are, so far as I can judge, fair and equitable, and no complaint has ever been made by the ryots. There has been no enhancement during the Court's management.

"*Beraberia.*—In mehal Beraberia the rents were considerably raised by the late proprietor, and they are at present being modified. In the meantime an utbundi rent-roll has been

accepted, resulting in the reduction of a large amount of rents. The rates of rent are fairly moderate in all the other mehals. This estate came under management about 27 months ago.

"*Malighati.*—The rates of rent in this estate have not been increased since it came under the Court's management two years ago. The late proprietor got into trouble with his Balasore ryots by including cesses in his rent-roll; but the attempt failed and was relinquished before his death. No complaint has reached me regarding the existing rates. A survey is required only because there are no correct measurement records.

"*Belki.*—All the records of the estate are with the co-sharers; and it cannot at present be said precisely whether the rates of rent are fair or not.

"*Pathra.*—The rates of rent appear to be fair and reasonable.

"*Barutter Hingly.*—The rates of rent are apparently fair and equitable both to the proprietor and the tenants.

"It will be seen from the above that the Court of Wards has, when necessary, reduced rents, but has in no case raised them. Where the rent-roll shews an increase, it is due to the reclamation of the waste lands and the falling in of old ijaras."

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25. *Khandari.*—The sum of Rs. 149 was spent in erecting a house for the manager and his subordinates. It was proposed to improve patni Bharatpore by re-excavating two tanks for irrigation purposes, and to advance Rs. 2,000 to the ryots to enable them to bring certain waste lands under cultivation; but as the co-sharer of the minors did not agree to pay a proportion of the expenses, the scheme was dropped.

26. The condition of the ryots was far from good. The prevalence of fever reduced them very much, and to a great extent incapacitated them from working in the fields. Added to this, the failure of crops aggravated their misery. The relations between the ryots and the manager were satisfactory, except in one case, in which survey operations in an estate were persistently opposed, and could not be carried out in consequence. Sanction has been given to file a suit under section 37, Act VIII of 1869, against the ryots. In the meantime the survey of another mehal has been taken in hand.

27. The elder minor attends the Maharajah's college in Burdwan, and the younger the municipal school. The former is doing well, and intends to compete for the matriculation examination in December 1883; the reports regarding the younger are not satisfactory.

28. *Chowghoria.*—The greater portion of the property, which consists of 165 revenue-paying estates, besides rent-free holdings and other tenures, is held direct from Government; but the minor is not the sole proprietor of any one of the revenue-paying estates. The estates are mostly small and scattered, and being sub-divided are difficult to manage and are not a very profitable source of income. The insolvency of some of the co-sharers deprived the minor of his share in four estates* which were sold. It is reported that encumbrances had been created by the defaulting co-sharers, and the purchase of their shares would not have been a gain to the minor. Certain aymas,† belonging to the estate, were suffered to be sold for arrears of revenue; while the minor's interest in some aymas‡ was transferred by private sale. The repeated failure of the co-sharers in paying their share of the Government demand caused great inconvenience as most of the aymas yielded only nominal profits, and being small and scattered about did not admit of satisfactory arrangements for the realization of rents. It was ultimately decided to get rid of these petty estates. As a set-off against the loss of property mentioned above, Rs. 4,000 were invested from the funds of the estate in the purchase of the nine annas and sixteen gundas share in each of the two estates named in the margin§ which are now the sole property of the minor. Some revenue-paying

* Dinagepore.
Estate No. 158
" " 183
" " 184
" " 393

† Burdwan.
Estate No. 31
" " 873
" " 2078
" " 2098
" " 2234
" " 2340
" " 4764

Hooghly.
Estate No. 942
" " 1120
" " 1124
" " 1364
" " 3050

‡ Burdwan.
Estate No. 1292
" " 1660

Hooghly.
Estate No. 10
" " 54
" " 209
" " 909
" " 959
" " 961
" " 3052
" " 3054

§ Burdwán.
No. 68, Khorumpore.
No. 227, Bujruk-Gobindpore.

land at Taltola, in Calcutta, which had long passed out of possession of the estate, was recovered by the payment of Rs. 1,000 to the Official Assignee. BURDWAN.

29. Out of a total demand of Government revenue, amounting to Rs. 34,297, Rs. 6,630 were left unpaid against Rs. 14,651, the balance at the close of the previous year. The balance was due partly to certain petty aymas belonging to the estate, in Burdwan and Hooghly, being held jointly with others, for which no separate accounts could be opened and from which no realisations were possible (the sale of these properties has been sanctioned), and partly to the non-adjustment of the demand from the sale proceeds of certain estates in Dinagepore. Of the rent (Rs. 223) and cesses (Rs. 3,693) due from the estate, Rs. 173, and Rs. 303, respectively, are shewn as a balance. The collections of rent and cesses due to the estate were Rs. 30,465, or 83 per cent. on the current demand, Rs. 36,331, against 106 per cent. in the previous year; the balance, after deducting Rs. 9,234 for remissions, was Rs. 28,284, of which Rs. 9,000 are irrecoverable, Rs. 2,150 are doubtful of recovery, and the remainder is good and in process of recovery. The results of the year under report are worse than those in the preceding year. The estate consists of numerous small properties scattered over several distant districts and cannot be made compact. All that can be done is to get rid of shares in aymas which are either unprofitable or yield only a nominal profit; but farming out as much as possible the properties in outlying districts would certainly facilitate collections, and efforts have been made in this direction. No regular survey in the estate would be practicable, as the co-sharers could not be induced to pay their share of the expense.

30. The ryots on the Rajshahye portion of this property are reported to be contented and well-to-do; they pay rents regularly, and are on friendly terms with the manager. In Maldah and Burdwan, the landed property is mostly let in patni or farm, and consequently the ryots have little or nothing to do with the estate.

31. Two suits were instituted bythe estate during the year. One, still pending, for the recovery of possession of the minor's share in four estates in Rajshahye alleged to be held under a zar-i-peshgi lease fraudulently obtained when Syed Attar Rahaman was the administrator of the minor's property; the other for recovering possession of certain properties in Hooghly similarly alleged to be held under a usufructuary mortgage. This case has been decreed and is now pending in appeal.

32. The minor, who is in the Maharajah's school at Burdwan, has not made satisfactory progress, but there has been some improvement since the appointment of a new tutor.

33. *Modhupore.*—The collections of rent and cesses due to the estate were satisfactory, being 103 per cent. on the current demand. Rs. 891 were spent on repairs to buildings. A sugarcane mill was purchased, and has been freely used by the ryots. The survey of two entire estates, recently sanctioned at a cost of Rs. 203, will begin next cold weather. The failure of the amun crop, owing to a scanty rainfall, placed the ryots in somewhat straitened circumstances. They are not ill-disposed towards the management. The minor, who used to attend the Cutwa school, was removed to the Burdwan municipal school, and is reported to be behaving well. A tutor has been appointed to superintend his studies.

34. *Supur.*—Messrs. Gisborne and Co. having expressed their willingness to give up the farming lease of the estate, as mentioned in paragraph 36 of the previous year's report, the terms on which the lease should be terminated were determined and finally agreed to by the Board, and the estate was brought under khas management from the 1st of April 1882. The management of the estate by the Collector during the year under report, was but nominal, as it took much time to verify the ijardar's mofussil accounts, and to arrive at an agreement between them and the ryots as regards the outstanding balances; some difficulty was also caused by the irregular way in which the accounts had been kept. The estate may therefore be said to have been brought under khas management virtually BANKOORA.

BANKOORA.

at the close of the year 1882-83. The Collector states that every effort will be made in the current year to recover the balances of rent and cesses which remained uncollected during the year under report.

35 Since the estate has been brought under direct management, the gross annual rental has been estimated at Rs. 2,437, and the cesses at Rs. 649, or a total of Rs. 3,086. The recurring charges are Rs. 2,755, leaving an available surplus of Rs. 331 per annum. The suit referred to in paragraph 38 of the previous year's report, valued at Rs. 40,304, is pending against the estate in the High Court. If the case is decided against it, the estate will suffer very considerably.

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36. *Jhargram.*—The debts due by the estate at the end of 1881-82 were Rs 1,26,272:* add to this Rs. 8,534 on account of interest which accrued during the year under report, and the total will be Rs. 1,34,806. The payments amounted to Rs. 23,757; the balance at the close of 1882-83 was, therefore, Rs. 1,11,049.† The rate of interest on the outstanding debts has been reduced from 8 to 6 per cent. per annum.

Mortgage debts. Rs.	Bond debts. Rs.
* 64,449.	61,823.
† 50,249.	60,800.

Aman rice, oil seeds, pulses of different sorts, and indigo are the principal crops in the estate; but the lands being generally high are not well suited for the cultivation of aman paddy. There was a good yield of indigo, but the outturn of all the other crops was but moderate. The tenantry are described as poor and industrious and are chiefly composed of Sonthals and other semi-aborigines. They have very great respect for their landlord, but are not in good terms with the ijardar.

37. The minor, who is now in the 6th year class of the local collegiate school, was examined in December 1882, and obtained promotion to his present class.

38. *Turkoa.*—The entire demand of revenue (Rs. 13,219), rent (Rs. 16), and cesses (Rs. 1,682) was satisfied. The collections of rent and cesses due to the estate were Rs. 32,153, or 97 per cent. on the current demand. Rs. 347 were recovered on account of debts due to the estate. The expenses of management were Rs. 5,996, or 18 per cent. on the current rent and cess demand. This high percentage is due to the expenditure of Rs. 856 for the construction of a pucca building for the manager's office and to the transfer of certain other charges to this head which had hitherto been shewn as "Miscellaneous charges." The subscriptions to schools and dispensaries amounted to Rs. 211 and Rs. 120, respectively; Rs. 606 were spent in repairing houses, Rs. 24 in purchasing a paddy-husking mill. Rs. 381 were invested in the purchase of a plot of rent-free land in mouzah Nandakishorepur, and Government securities were purchased for Rs. 9,746; thus raising the value of securities held by the estate to Rs. 70,350. The cash balance was Rs. 10,758. The survey of 7,710 bighas of land, which were not surveyed by the late proprietor, has been sanctioned.

39. The tenantry consist principally of cultivators, and their condition is generally good. The failure of crops in mehal Turkoa last year has somewhat reduced the circumstances of the ryots of this place. The ryots of Kotai and surrounding villages are still suffering from malarial fever, though the epidemic has partially ceased. They are always punctual in the payment of rent and are well-disposed towards the manager, who is said to be an efficient officer.

40. The minor, who is seven years of age, resides at Kotai under the guardianship of his mother. A private teacher, on a monthly salary of Rs. 5, teaches him Bengali.

41. *Nischinta.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs 14,622, was liquidated, except Rs. 216 on account of rent and cesses due to superior landlords. The collections amounted to Rs. 24,515, or 94 per cent. on the current demand, Rs. 25,905, and the balance was Rs .12,243. The sum of Rs. 169 was given as subscription to schools, and Rs. 908 were spent in repairing the wards' house. A half share of a lodging-house of the estate, in the town of Midnapore, was purchased for Rs. 1,200. The estate is too much parcelled out and too scattered to admit of

improvements being carried out on a large scale. Sugarcane cultivation was introduced in the estate during the past year.

42. Aman rice is the principal product of the estate, though mulberry and pulses of different sorts are also grown to a certain extent. The paddy crop yielded an average harvest, and the outturn of all the other crops was moderate. The circumstances of the ryots are generally good; though to some extent straitened by low prices of grain and failure of crops in the previous year. The ryots of some of the principal mehals were notoriously turbulent during the late proprietor's time; they have, however, now come round and are paying their rents without objection.

43. The two elder minors, Ganendra Kumar and Jotendra Kumar, who are reading in the Midnapore collegiate school, obtained promotion to the 8th year class and the 4th year class, respectively, at the annual examination held in December 1882. The third minor, Robindra Kumar, also obtained promotion in the 2nd year class.

44. *Mysadul.*—The entire demand of Government revenue, amounting to Rs. 2,10,744, was satisfied. Of the rent (Rs. 39,874) and cesses (Rs. 22,768) due from the estate, Rs. 302 and Rs. 31, respectively, were left unadjusted. The rental of the property, which was Rs. 4,43,402 in the previous year, was raised to Rs. 4,82,031, during the year under report, the increase of Rs. 38,629 being attributable (1) to the purchase of three annas share of the Tumlook zemindari; (2) to the re-settlement of markets; (3) to the discovery of certain land in the possession of the jalpai chackdars in excess of what they hitherto paid rent for; (4) to the progressive jumma of certain holdings; (5) to the increase in the rent of a house under lease; and (6) to the profits hitherto enjoyed by the ijardars of certain mouzahs which were brought under direct management on the termination of their leases. The total demand of rent was Rs. 8,96,183, *i. e.*, current Rs. 4,82,031 and arrear Rs. 4,14,152; the collections were Rs. 4,66,298, or 96 per cent. on the current demand, against 79 per cent. collected in the preceding year; the remissions amounted to Rs. 60,035, the greater portion of which was due from ijardars; the balance was Rs. 3,69,850, of this sum Rs. 61,569 were from the late proprietor's time against Rs. 96,022 shewn at the close of 1881-82, and the remainder, Rs. 3,08,281, accrued during the Court's management. The aggregate current (Rs. 17,086) and arrear (Rs. 23,549) demand of cesses was Rs. 40,635, of which Rs. 12,803, or 74 per cent. on the current demand were collected, against 82 per cent. realized in the previous year; and the balance, after deducting Rs. 2,176 for remissions, was Rs. 25,656, or one-and-a-half year's demand. The Commissioner writes :—

"The manager is anxious to clear off all outstanding arrears, but he finds a difficulty in dealing with ijardars, as the late proprietor had in many (I fear in most) instances leased out properties to persons from whom no proper security was taken, and as to whose solvency no enquiry was made. We now find ourselves face to face with a large number of insolvent, or nearly insolvent, ijadars, many of whom have no power of collecting from the ryots, as the terms of their leases have expired. I have instructed the Collector to reduce the interest on all the ijardars' accounts from 24 per cent. to 6 per cent.; to re-cast the accounts on this basis; to get what he can out of them in ready money; and to allow kistbundis for the balances for terms in no case exceeding three years. Whatever cannot be realized or provided for by instalments by the above methods had better be recommended for remission. It is practically irrecoverable, as such security as has been given by some of the ijardars is worthless, and a majority of them have given no security at all and have none to give: many of them have no property, or have concealed such property as they have by benami transfers. Much of the balance shewn has been secured by kistbundis, and the rest is in course of realization. On the receipt of Board's circular No. 1A, dated 2nd January 1883, I drew the special attention of the Collector to this question, and there has certainly been much progress made in clearing off bad debts; but the circular came so late in the official year, and the manager's hands have been so full with remedying the disorders of various kinds, that had grown up under the lax management of his predecessor, that he has been unable to do more. The balances are in no case due to overassessment, as there has been nothing of the kind since the estate came under the Court's management. They are simply a legacy from the late proprietor's time, because even those which have accrued during the Court's time are the result of the vicious system of leasing large properties to men of straw, which we found in existence, and which we can only rectify by degrees as the leases fall in."

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45. The following is an abstract of the receipts and disbursements:—

Receipts.	Rs.
Cash balance at the beginning of the year	22,635
Rent	4,66,298
Cesses	12,803
Interest on Government securities	16,878
Debts recovered, &c.	4,446
Securities sold	80,304
Miscellaneous	45,820
Total ...	6,49,184

Disbursements.	Rs.
Government revenue ...	2,10,745
Rent paid	39,550
Cesses	22,737
Management of property ...	47,756
Law expenses	6,311
Maintenance of proprietor and family, social and religious ceremonies, &c.	78,587
Education	7,092
Schools	3,748
Dispensaries	3,264
Maintenance in efficient condition of estates and buildings ...	6,012
Improvement of land and property	11,992
Miscellaneous	51,315
General management and treasury rates	3,444
Debts paid	90
Investments in land ...	80,100
" Government securities	1,227
Cash balance at the close of the year	75,214
Total ...	6,49,184

The finances of the estate are in a highly satisfactory condition, and it is free from encumbrances of any kind. The late proprietor left cash amounting to Rs. 2,36,251. From this sum and the surplus which has accrued during the Court's management of the estate the total investment has been Rs. 4,20,959, and the total stock of Government securities amounts to Rs. 4,34,900. Of this, notes for Rs. 80,000 were sold during the year for the purchase of three annas share of the zemindari right of pergunnah Tumlook, of which the gross assets are Rs. 37,270, and the amount payable on account of Government revenue, &c., is Rs. 25,236, leaving a balance of Rs. 12,034 to the credit of the estate. The purchase includes not merely the zemindari interest, but also arrear balances estimated at Rs. 30,000. The bargain is advantageous to the minors, as they were already owners of a five-annas share of the property.

46. There are many houses belonging to the estate, which were in the most dilapidated condition when they came under the Court's management. They are now in good order. From 1879-80 to 1881-82, a sum of Rs. 15,080 was spent in opening new and reclaiming old silted up khals, as well as in constructing new and repairing old embankments throughout the estate. These khals are necessary for drainage in the rains, and are useful also for irrigation in the dry season. During the past year Rs. 11,992 were expended on similar works. One very important improvement proposed is the mouzawari butwara of the Tumlook zemindari with the proprietors of the Sultangacha estate, which is also under the Court of Wards. The proposal has recently been sanctioned by the Board, and the work when completed will do material good to the estate. A paddy-husking mill of the kind used in Chittagong has recently been imported into the estate, and it is hoped that experiments which are being made at head-quarters will result in the production of an improved mill suitable for general use in the district. It has been decided with regard to this estate that, as it is likely to be released after a few months, no survey should be made, however desirable it might otherwise have been.

47. Aman rice is the principal crop in the estate. In Tumlook, however, mulberry is extensively cultivated. During the past year there was a good rice crop throughout the estate, excepting in a few villages. The cultivation of mulberry in Tumlook has of late much deteriorated, though the real cause is not traceable. It is in these tracts that the introduction of potato cultivation is expected to be specially beneficial.

48. Kaibartas and other agricultural castes, who constitute the bulk of the tenantry in the estate, seem to be fairly contented and well disposed towards the collecting and managing agencies of the estate since the reform in the management, which took place at the beginning of the year. The ryots of this part of Midnapore are not physically strong, the population is very dense, and the climate debilitating; but those on the wards' estate are fairly well off, if judged by the standard of the population generally in those parts.

49. The two elder minors have been attending the manager's office and learning zemindari work under the supervision of the manager, who is also their guardian. To the eldest minor has been assigned the special duty of examining and superintending the collections of the ijara mehals and jalpai chaks, as also of some selected mouzahs which are under direct management. The manager says that he displays a fair degree of intelligence in understanding and deciding questions brought before him. Both the eldest and second minors were at first placed under Baboo Monmatha Nath Chaudhuri, whose salary as tutor was Rs. 200 per mensem; but subsequently his place was taken by the present tutor, Baboo Prosonno Coomar Ghose. The youngest minor is under the care of a private tutor, Baboo Radha Nath Roy, M. A., whose salary has been increased to Rs. 200 a month. The minor is now in the 3rd year class of the Midnapore collegiate school, and his progress in his studies is reported by the head-master of the school to be highly satisfactory.

50. *Khetrohat.*—The gross assets of the estate were reduced from Rs. 10,450 to Rs. 10,237 by the sale of the minor's share in mehal Nankur Bulloopore, for Rs. 1,154, on account of arrears of Government revenue due from the co-sharers of the mehal. One of the houses at Chinsurah, which was in ruins, was sold for Rs. 508. The debts due by the estate at the close of the year were Rs. 12,719, which will be paid as soon as the debts (Rs. 21,412) due to the estate are realized. The condition of the ryots before the Amli year 1289, was good; but owing to the total failure of crops in that year their circumstances are somewhat reduced in spite of the good paddy harvest they reaped during the past year. The manager, Baboo Hari Narayn Roy, was always dilatory in carrying out orders, and unpopular in his dealings with the ryots, and the collections were therefore not satisfactory. He was removed from his post in August 1882, and Baboo Baikant Nath Chaudhuri was appointed in his place on the former salary of Rs. 30 per mensem. The minor, who is in the third class of the Hooghly collegiate school, is reported to have made tolerable progress in his studies.

51. *Beraberia.*—The financial condition of the estate is far from satisfactory, the income being very limited and there having been a heavy debt of Rs. 17,337 when the Court took charge of it. This amount, together with accruing interest, and with a sum of Rs. 7,300 borrowed during the year to pay off certain decretal debts, rose to Rs. 28,693, of which Rs. 7,359 were paid and Rs. 516 reduced by compromise, leaving a balance of Rs. 20,818, which the estate is still liable to pay. In order to clear off a good portion of this debt, landed property to the value of Rs. 2,150 was sold, but nearly the whole amount was paid to superior landlords for arrear rents. Another attempt at sale was made during the year under report, but as the properties advertized consisted mostly of low lands, subject to inundation, no bid for them could be obtained. It was also proposed to utilize in liquidation of the debts some portion of the arrears of rent and other debts due to the estate; but enquiry shewed that the arrear balance was more nominal than real, and that the debts were not recoverable at present. Consequently there is no alternative left but to sell some more land, if possible, of a better kind than that previously selected. The lands of mehal Beraberia were never before surveyed, and there was no regular jummabundi, and it is stated that the late proprietor raised the rents considerably, but the ryots would not pay. The survey of this property has been taken in hand.

52. The ryots of the estate are for the most part cultivators, and their circumstances are moderately good. They withheld payment of rents for some years owing to the partial failure of crops in previous years, and enhancement of the rate of rent made by the late proprietor. An amicable settlement has recently been made with them, but they cannot, of course, be expected to pay the whole of the current and arrear balances at once. The ryots of certain joint

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mehals round the residence of the proprietor were criminally prosecuted for having removed their paddy crops which had been attached under certificate proceedings.

53. The minor proprietors of the Beraberia and Bolki estates, being members of the same family and residing in the same village, are instructed at home by a Bengali teacher, who gets a salary of Rs. 10 a month, equally paid by the two estates.

54. *Malighati.*—This estate was, at the beginning of the year under report, the property of minor Ram Gopal Chaudhuri, but since his death, on the 7th November 1882, it has become the property of Srimati Rashmoni Dasia and Srimati Sakhi Soonduri Dasia, the two widows of the original proprietor, the late Baboo Nabakumar Chaudhuri. The two ladies, aged 42 and 31 years, respectively, have been declared disqualified proprietors under clause (*a*), section 6 of Act IX (B.C.) of 1879. The elder lady, who has been authorized by the will executed by the late Baboo Nabakumar, to adopt another son, is anxious to select a child for the purpose. She has been informed that, under section 61 of the said Act, it will be necessary to obtain the permission of the Government of Bengal before the adoption is made.

55. The entire demand of Government revenue, amounting to Rs. 16,823, was satisfied. Of the rent (Rs. 10,015) and cesses (Rs. 3,623) due from the estate, Rs. 2,262 and Rs. 431, respectively, were unliquidated. The amount collected on account of rent and cesses due to the estate was Rs. 45,488, or 89 per cent. on the current demand, Rs. 50,929, and the balance was Rs. 48,962, of which Rs. 24,729 were due before the estate was taken in charge. Little could be done for the adjustment of balances of this estate, owing to the fact that there existed no regular accounts of demands and balances due from the ryots in the time of the late proprietor. The late minor died in the middle of the year, and the ryots withheld payment at the best season for collection, and the execution of rent and other decrees had to be stopped till about the end of February last, when the Court of Wards, at the Commissioner's request, declared the two widows of the adoptive father of the late minor to be disqualified under the Act as an *ad interim* arrangement to enable the Collector to go on with the work of management. The sum of Rs. 3,643 was recovered on account of debts due to the estate, and the balance was Rs. 2,812. Of the debts (Rs. 12,129) due by the estate, Rs. 9,236 were liquidated, and Rs. 187 reduced by compromise, leaving Rs. 2,706 unpaid. The sum of Rs. 336 was spent in repairing cutcherry buildings. The introduction into the estate of potato cultivation, at a cost of Rs. 75, and of a husking mill, brought from Chittagong, at a cost of Rs. 18, is all that was done during the year in the way of agricultural improvement. The potato cultivation was tried on a plot of land on the banks of the Cossye at Malighati with good results. It is reported that although the outturn of the husking mill is more than four times greater than that of a *dhenki* worked for the same time, the quality of the rice is not so good, as it is only husked and not cleaned. A regular field survey and measurement of all the lands in the estate is to be undertaken at an estimated cost of about Rs. 5,000.

56. The principal crops in the Midnapore portion of the estate are aman, aus, and bora paddy, pulses and oilseeds of various kinds. There was an average crop during the year, except in the case of bora paddy which turned out badly. In the Balasore portion, the principal crops are aman paddy, pulses and oilseeds of various sorts, cocoanut, betelnut, and betel-leaf. During the past year the outturn of the aman paddy was moderate, and that of all the others good. The Hooghly portion consists only of homestead lands in the municipality of Howrah.

57. The circumstances of the ryots of villages Malighati, Nyehaiti, Bhabanipore, and Ramchundrapore in the Midnapore portion of the estate, are somewhat depressed, as they have suffered from malarial fever for the last few years. In the previous year the disease began to abate, but gained fresh virulence in the year that is passed. The condition of the ryots of other parts of the estate is generally good. The people of Napo, a part of the Balasore portion of the estate, have for many years been very hostile towards their late landlord, Baboo Nabakumar Chaudhuri. They opposed the manager in various ways when he first assumed charge of the estate; but seem to be now reconciled to him. The tenants in

the rest of the estate were always peaceful and well-disposed towards their late landlord, and shew a like respect to the manager under the Court of Wards.

58. The property in Pooree, which is managed by the Collector of that district, consists of shares in four revenue-paying estates, five tanki tenures, one small piece of revenue-free land, and one plot of zemindar's khoodkast land. Its gross assets are Rs. 3,400; and after deducting the recurring charges, the net profits amount to about Rs. 550, which is spent in presenting food to Jaganath, and in feeding the Brahmins in a temple belonging to the minor and his co-sharers in the town of Pooree. These offerings were voluntarily made by the proprietor, not under any deed of trust and not under any formal alienation of the estate. It seems, therefore, that this is not a trust estate, as stated in paragraph 71 of the previous year's report. The figures for this portion of the property are included in those given against the main estate in the table at the beginning of this section.

59. *Belki.*—Prem Chand Masanta died about four years ago, and his share in the joint-estate of the family, as well as his personal property, have been inherited by his son Haripada Masanta who was born on the 6th June 1876. The estate was for some time managed by the two step-brothers of Prem Chand Masanta; but their mismanagement resulted in loss to the estate of valuable property—a revenue-paying entire mehal, which was allowed to fall into arrears for a trifling amount and ultimately sold. This led the mother of the minor, Jahnabi Dassi, to take the manangement of the estate into her own hands; but, finding herself unequal to the task, especially in the face of the strong opposition raised by the two uncles of the minor, she applied to the District Judge, at whose recommendation the estate was taken charge of by the Court of Wards under Act IX (B.C.) of 1879 in September 1882.

60. The property, consisting of two small entire revenue-paying mehals, trifling shares in 17 petty revenue-paying mehals, and in seven small patni taluks, and a few plots of revenue-free land, is scattered over five different thanas—Debra, Sabong, Panscoora, Bhagabanpur, and Danton. There are also two houses, one at Belki and the other in the town of Midnapore. The soil of the estate is generally good, and produces aman rice, sugarcane, mulberry, and pulses of sorts, as well as oil-seeds. The ryots, though they hold no pottahs, are said to have acquired rights of occupancy, and their circumstances are on the whole good. The gross annual assets of the estate are Rs. 6,022, and the recurring charges are Rs. 4,781;* the available surplus is thus Rs. 1,241 per annum. The debts due to the estate are Rs. 234; while those due by it are Rs. 3,353. The unfavourable results during the period the estate was under management during the year are stated to be due to disputes with the co-sharers, owing to which the actual shares of the minor in the mehals could not for some time be ascertained, as also to the want of any zemindari papers of the time previous to the assumption of charge of the estate by the Court of Wards.

	Rs.
* Government revenue	2,108
Rent to superior landlords ...	286
Cesses	177
Management of property	743
Law charges	148
Maintenance of proprietor and family...	1,087
Education	72
Miscellaneous	39
General management and treasury rates	121
Total ...	4,781

61. The only civil suit instituted against the estate during the year was an appeal preferred to the High Court by the co-sharers of the estate against the District Judge's order on the petition of the minor's mother, recommending the Court of Wards to bring under its charge the minor's properties or shares in the properties as specified in the said petition. The appellants contended that the Judge was wrong in recommending such a small joint-estate to be taken under the management of the Court of Wards, and that before passing the order he should have decided the precise share of the minor in the estate. The appeal has since been decided by the High Court, which held that it cannot prevent the Court of Wards taking charge of the minor and his estate, but that the Judge's order should be modified. Instead of recommending the Court of Wards to take charge of all the properties as specified in the petition of the minor's mother, the Judge should recommend the Court to take such

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62. The minor resides at his family residence at Belki, in thana Sabong, under the care of his mother and guardian, and is receiving his education under a private vernacular tutor on Rs. 10, who is also the tutor of the Beraberia minor; his pay is debited equally to the two estates.

63. *Pathra.*—Baboo Ram Rutton Mozumdar, the late proprietor of the estate, died about two years ago, leaving as sole heir to his estate his grandson, Raj Rajeswar Mozumdar, who is now 10 years old, and a widow, named Juggut Mohini Debi. The only other member of the family is a widowed aunt of the minor (his father's brother's wife). Both the father and mother of the minor died long before his grandfather. After the death of Ram Rutton, the minor's grandmother Juggut Mohini Debi managed the estate, but as she is a purdanashin woman who cannot read and write, and as the estate lies a long way from her residence, she found herself unable to manage the property. She therefore presented a petition praying that the estate might be taken under the Court of Wards. There being no relative of the minor willing or competent to manage the estate the Court of Wards assumed charge of it in March 1883 under Act IX (B.C.) of 1879; but the actual management of it was not commenced till after the close of the past financial year.

64. The lands are the usual kind in Midnapore and are fairly fertile, producing principally aman rice, sugarcane, and pulses of different sorts; mulberry trees are also cultivated for rearing silkworms. The tenants, who are for the most part cultivators, are well disposed towards the proprietor, and their condition is fair. The rates of rent prevailing in the estate seem to be fair and reasonable, and there is no need of survey at present. Besides the residence house at Pathra, the immovable property consists of three revenue-paying mehals situated in thana Sabong, and of petty shares in several plots of rent-free lands scattered over several thanas in the district, making the management troublesome. The property is entirely under direct management. The gross assets of the estate are Rs. 1,375, *i. e.*, rent Rs. 1,341 and cesses Rs. 34; while the recurring charges are Rs. 1,293,* thus leaving an annual surplus of Rs. 82, besides interest Rs. 144, receivable on the 4 per cent. Government securities held by the estate to the value of Rs. 3,600. The debt due by the estate amounts to Rs. 558; while that due to it is Rs. 111. There is, however, a sum of Rs. 722 due to the estate on account of undrawn interest on the Government securities mentioned above, with which the Collector states that there will be no difficulty in paying off the whole debt in the current year. The minor will be educated in the Midnapore town school under the care of his grandmother and aunt.

	Rs.
* Government revenue ...	666
Cesses ...	55
Management of property	100
Law expenses ...	18
Allowances to proprietors and family, &c. ...	335
Education ...	58
Miscellaneous ...	8
General management and treasury rates ...	53
	1,293

HOOGHLY. 65. *Sultangacha.*—The estate belongs to the minors Rakhal Das Mukerji, Noni Gopal Mukerji, and Bhudeb Mukerji. Rakhal Das Mukerji's share came under the management of the Court of Wards at the instance of the Judge of Hooghly on the 31st May 1882. Subsequently it was ascertained that the property of the minor's co-sharers and cousins, Noni Gopal and Bhudeb, was also inefficiently managed, and that they were themselves still in their minority. The Court of Wards, therefore, under an order dated 29th September 1882, took under its charge their persons and property under Act IX (B.C.) of 1879. The minors, Rakhal Das, Noni Gopal, and Bhudeb, are 19, 20, and 15 years old, respectively.

66. The landed property, consisting of 14 revenue-paying mehals besides patni, darpatni, and lakheraj tenures, is dispersed over the districts of Midnapore and Hooghly, the major portion being in the former district. There are also a number of houses, viz. one at Benares, one at Burdwan, three at Hooghly, and six at Calcutta. Bearing in mind the very large number of wards the Midnapore Collector has already under his charge, and the great extent of their estates, as well as the fact that the district work is exceedingly heavy in all other respects, the Board agreed with the Commissioner that the Collector of Hooghly should be the managing Collector as respects both the persons of the minors

and their property. The gross assets of the estate are Rs. 1,49,215, while the sanctioned recurring charges amount to Rs. 1,22,055 ;* the available surplus is therefore Rs. 27,160 per annum. The management charges are 8 per cent. on the demand. For the purpose of management the property, which is chiefly held khas, is divided into six tehsils or centres of collections, viz. Tumlook, Mungrool, Mastapur, Ramessurpore, Sultangacha, and Budipore. Mohesh Chunder Singh is the manager on a salary of Rs. 150 per mensem.

	Rs.
* Government revenue ...	75,786
Rent to superior landlords	15,356
Cesses ...	5,917
Management of property	12,334
Law expenses ...	612
Maintenance to proprietor and family, social, and religious ceremonies, &c. ...	7,854
Education ...	820
Subscriptions to schools ...	504
Subscriptions to dispensaries ...	480
Miscellaneous ...	1,034
General management and treasury rates ...	1,358
	1,22,055

67. The arrear demand (rent Rs. 4,01,681 and cesses Rs. 299) due to the estate before it was taken in charge was Rs. 4,01,980, and the current demand (rent Rs. 1,26,926 and cesses Rs. 1,563) which fell due in the portion of the year under report, during which it was under Government management, was Rs. 1,28,489. The collections (rent Rs. 1,00,962 and cesses Rs. 267) were Rs. 1,01,229, or 78 per cent. on the current demand, leaving a balance (rent Rs. 4,27,645 and cesses Rs. 1,595) of Rs. 4,29,240, of which Rs. 3,61,753 are irrecoverable or doubtful of recovery, and will, probably, have to be remitted as soon as the enquiries into the details have been completed. The debts due to the estate amount to Rs. 2,178, of which Rs. 1,168 were recovered, leaving a balance of Rs. 1,010, of which Rs. 539 are doubtful of recovery. The debts due by the estate amount to Rs. 1,02,506, of which Rs. 2,439 were paid, leaving a balance of Rs. 1,00,067, which bears an average rate of 10 per cent. interest on Rakhal Das' and 13 per cent. on Noni Gapal's account. For the liquidation of this debt, the Board have, on the Commissioner's recommendation, sanctioned the proposal to keep only two houses in Calcutta and one house in Hooghly, for the use of the minors, and to sell the remaining eight houses, which are expected to fetch Rs. 20,000, and at the same time to accept an offer of Mrs. M. Pogose, of Dacca, to lend Rs. 80,000 at 6 per cent. on the security of the Tumlook property.

68. The minors are grown up lads ; the education they have received had been finished before the estate came under the Court's management ; they are now allowed to remain at home and learn zemindari business.

SECTION II.

PRESIDENCY DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
24-Pergunnahs.	Jainagore ...	Chandra Narain Pal ..	56	Act XXXV of 1858 ...	1863	.....	364	43	407	619	20	639	232	520	849	35	953	29	982	153·6	.....	12
	Halishahar ...	Jageswar Rai Chaudhuri.	19	Act XL of 1858 ...	1865	656	1,216	155	2,027	2,880	87	2,967	940	388	3,802	115	2,846	88	2,934	98·8	.....	236
	Baranagore ...	Heralall Banerji ...	10	Ditto ...	1876	362	147	72	581	4,577	81	4,658	4,077	107	7,657	203	3,191	115	3,306	70·9	7,100	529
		Motilall Banerji ...	8																			
	Bawali* ...	Radha Benod Mundul...	18	Ditto ...	1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Gopi Krishna Mundul...	11																			
	Bhowanipore*...	Roma Prasad Rai Chaudhuri.	15	Ditto ...	1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Belghoria* ...	Tincouri Debya ...	14	Act IX (B.C.) of 1879	1882	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuddea.	Nuddea	Kumar Khetish Chandra Rai.	14	Act IV (B.C.) of 1870	1872	74,241	2,417	10,462	87,120	1,50,203	9,023	1,59,226	72,106	14,585	2,39,111	12,381	1,62,427	8,462	1,70,889	107·3	.....	10,874
Jessore.	Narail* ...	Upendra Chandra Rai	17	Act XL of 1858 ...	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kiran Chandra Rai ...	15																			
	Bogchur ...	Amulya Ratna Rai ...	24	Act IV (B.C.) of 1870	1871	3,762	12,420	1,820	18,002	27,339	1,427	28,766	10,764	1,865	70,955	4,504	23,654	1,068	24,722	85·9	.....	719
		Nil Ratna Rai	23																			
		Judu Lall Rai	17																			
		Gojindra Gamini Dassia	Not known.																			
	Sankarpore ...	Ajodhya Lall Mukerji ...	23	Oudh Land Revenue Act XVII of 1876.	1879	16,618	.....	2,545	19,163	25,637	2,262	27,899	8,736	525	26,418	2,264	26,371	2,261	28,632	102·6	.....	6
		Bhuban Ranjun Mukerji.	17																			
		Pyari Kumari Debya ...	18																			
		Mandodari Debya ...	15																			
Moorshedabad.	Nashipore, Mal ...	Rani Subhadra Kumari	40	Regulation X of 1793	1866	1,84,108	9,368	23,096	2,16,572	2,68,751	19,868	2,88,619	72,047	1,595	4,00,961	27,877	2,97,568	20,501	3,18,069	110·2	.....	2,410
		Kumar Ranjit Singh ...	17																			
	Nashipore, Debutter	Rani Subhadra Kumari	40	Act IV (B.C.) of 1870	1878	83,349	14	11,297	94,660	1,07,924	11,210	1,19,134	24,474	5,495	1,52,063	14,710	1,03,516	10,575	1,14,091	95·7	36,300	1,523
	Cassim Bazar ...	Sasi Sundari Debya ...	62	Regulation X of 1793	1867	1,054	1,591	446	3,091	6,205	359	6,564	3,473	1,809	10,137	611	6,489	351	6,840	104·2	.....	157
	Choa	Hari Prasad Chaudhuri	21	Act XL of 1858 ...	1870	1,291	231	178	1,700	2,838	95	2,933	1,233	1,689	5,658	204	2,642	80	2,722	92·8	.....	141
	Bashpore ...	Janoki Nath Singh ...	18	Act IV (B.C.) of 1870	1870	1,388	20	275	1,683	4,852	182	5,034	3,351	49	10,108	515	5,838	139	5,977	118·7	.....	602
	Sydabad... ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	2,656	203	212	3,071	4,563	187	4,750	1,679	1,369	8,064	374	4,788	13	4,801	101·0	.....	12
	Cassim Bazar ...	Ashutosh Nath Rai ...	6	Act IX (B.C.) of 1879	1880	72,691	2,561	18,199	93,451	2,94,917	11,260	3,06,177	2,12,726	83,913	8,46,743	36,644	2,88,255	11,408	2,99,663	97·7	266	58,979
Khulna.	Satkhira ...	Girija Nath Rai Chaudhuri.	18	Act IV (B.C.) of 1870	1872	1,24,721	68,397	21,022	2,14,140	3,54,968	13,853	3,68,821	1,54,681	23,437	8,17,868	51,811	3,13,585	9,979	3,23,564	87·7	996	63,832
		Satyendra Nath Rai Chaudhuri.	16																			
		Manamatha Nath Rai Chaudhuri.	23																			
		Separate estate of Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri.	.....	Ditto ...	1872	4	2,900	85	2,989	4,206	110	4,316	1,327	732	10,974	630	3,594	85	3,679	85·2	3,000	5,673
				Total ...	...	5,66,901	1,01,849	89,907	7,58,657	12,60,479	70,024	13,30,503	5,71,846	1,38,078	26,11,368	1,52,878	12,45,717	65,154	13,10,871	98·5	47,632	1,45,705

SECTION II.

PRESIDENCY DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
24-Pergunnahs.	Jainagore ...	Chandra Narain Pal ...	56	Act XXXV of 1858 ...	1863	...	592	21	.....	6	36	...	...	36	5·6	...	...	...	...	...	586	892	.....	.....	1874-75, para. 57
	Halishahar ...	Jageswar Rai Chaudhuri.	19	Act XL of 1858 ...	1865	...	1,736	348	905	27	393	...	...	393	13·2	...	...	...	122	...	2,558	485	.....	.....	1874-75 ,, 58
	Baranagore ...	Heralall Banerji ... / Motilall Banerjil	10 / 8	Ditto ...	1876	...	78	...	4,448	88	788	...	...	788	16·9	7,118	...	...	...	24	2,749	363	.....	27,289	1877-78, paras. 102 to 111
	Bawali* ...	Radha Benod Mundul... / Gopi Krishna Mundul...	18 / 11	Ditto ...	1877	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	
	Bhowanipore*...	Roma Prasad Rai Chaudhuri.	15	Ditto ...	1877	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	
	Belghoria* ...	Tincouri Debya ...	14	Act IX (B.C.) of 1879	1882	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	
Nuddea.	Nuddea ...	Kumar Khetish Chandra Rai.	14	Act IV (B.C.) of 1870	1872	4,277	425	9	73,658	3,907	10,138	80	201	10,419	6·5	...	729	110	9,894	496	1,50,477	24,223	1,36,619	.....	1874-75 ,, 66 to 70
Jessore.	Narail* ...	Upendra Chandra Rai ... / Kiran Chandra Rai ...	17 / 15	Act XL of 1858 ...	1870	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	
	Bogchur ...	Amulya Rutna Rai ... / Nil Rutna Rai ... / Judu Lall Rai ... / Gojendra Gamini Dassia	24 / 23 / 17 / Not known.	Act IV (B.C.) of 1870	1871	15	3,477	1,249	43,374	3,391	2,361	64	...	2,425	8·4	8	...	30	600	...	23,632	611	.....	1,563	1874-75 ,, 78 ,, 80
	Sankarpore ...	Ajodhya Lall Mukerji ... / Bhuban Ranjan Mukerji. / Pyari Kumari Debya ... / Mandodari Debya ...	23 / 17 / 18 / 15	Oudh Land Revenue Act XVII of 1876.	1879	...	...	...	47	3	.....	...	...	.....	...	...	...	...	...	...	27,937	1,226	.....	.....	1879-80 ,, 79 ,, 81
Moorshedabad.	Nashipore. Mal ...	Rani Subhadra Kumari / Kumar Ranjit Singh ...	40 / 17	Regulation X of 1793...	1866	8	8,803	915	1,00,478	7,353	8,208	...	...	8,208	2·5	1,776	...	...	1,986	...	3,04,156	5,948	.....	.....	1874-75 ,, 84 ,, 90
	Nashipore. Debutter	Rani Subhadra Kumari	40	Act IV (B.C.) of 1870	1878	17,616	38	29,830	48,547	4,136	3,319	...	...	3,319	2·7	2,250	...	...	...	...	1,42,014	9,826	.....	99,125	1878-79 ,, 96 ,, 102
	Cassim Bazar ...	Sasi Sundari Debya ...	62	Regulation X of 1793	1867	...	584	111	3,648	260	483	...	...	483	7·3	...	18	...	100	20	6,262	2,123	.....	.....	1874-75 ,, 94 ,, 96
	Choa ...	Hari Prasad Chaudhuri	21	Act XL of 1858 ...	1870	...	217	5	2,975	124	383	...	...	338	13·0	...	...	...	40	...	2,192	1,937	1,880	.....	1874-75 ,, 113 ,, 115
	Bashpore ...	Janoki Nath Singh ...	18	Act IV (B.C.) of 1870	1870	...	7	...	4,270	376	1,090	...	...	1,090	21·6	...	12	...	139	...	5,052	335	.....	.....	1874-75 ,, 111 & 112
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	...	...	...	3,276	361	245	...	...	245	5·1	...	...	...	...	...	4,265	1,672	.....	.....	1876-77 ,, 141 to 147
	Cassim Bazar ...	Ashutosh Nath Rai ...	6	Act IX (B.C.) of 1879	1880	51	37	21	5,01,173	23,875	51,668	723	1,275	53,666	17·8	11,687	4,730	1,888	8,930	842	1,98,590	1,62,488	57,476	3,302	1880-81 ,, 120 ,, 128
Khulna.	Satkhira ...	Girija Nath Rai Chaudhuri. / Satyendra Nath Rai Chaudhuri. / Manamatha Nath Rai Chaudhuri.	18 / 16 / 23	Act IV (B.C.) of 1870	1872	1,348	31,252	2,801	4,19,852	37,386	32,173	257	342	32,772	8·8	11,014	2,264	228	6,316	24	3,07,224	51,957	.....	1,79,712	1874-75 ,, 47 ,, 51
		Separate estate of Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri.	.....	Ditto ...	1872	4	3,953	137	7,126	223	750	...	...	750	17·3	2,232	...	...	...	385	3,881	5,836	6,420	3,450	
				Total ...	...	23,319	51,199	35,447	12,13,777	81,516	1,12,035	1,124	1,818	1,14,977	8·6	36,085	7,753	2,256	28,127	1,791	11,81,575	2,69,922	2,02,395	3,14,441	

SECTION II.

PRESIDENCY DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	9	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Attached Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
24-Pergunnahs.	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859 ...	1871	.....	.....	.....	.....	24,128	.....	24,128	24,128	29,096	36,595	.....	23,815	.....	23,815	98·7	.....	91
24-Pergunnahs.	Bhowanipore*	Roma Prasad Rai Chaudhuri. Hari Prasad Rai Chaudhuri.	Not known.	Act X of 1877 ...	1880	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuddea.	Kissengunge ...	Mrs. C. Bruce	.....	Ditto ...	1882	.....	3,153	101	3,254	3,551	101	3,652	398	.....	5,766	167	2,890	86	2,976	81·4	.....	650
Jessore.	Ramnagore ...	Eight proprietors ...	.....	Regulation V of 1817...	1868	15,325	8,194	4,551	28,070	62,083	3,567	65,650	37,580	21,610	1,19,358	8,068	70,574	4,310	74,884	114·0	.....	5,158
Jessore.	Rajghat ...	Sarup Chandra Mittra and others.	Not known.	Act X of 1872 ...	1877	.....	.....	.....	.....	40	1	41	41	183	40	1	40	1	41	100·0	.....	.....
				Total ...	...	15,325	11,347	4,652	31,324	89,802	3,669	93,471	62,147	50,889	1,61,759	8,176	97,319	4,397	1,01,716	108·8	.....	5,899
	Trust Estates.																					
24-Pergunnahs.	Orphangunge Bazar.	The estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	.....	397	.....	397	40,735	.....	40,735	40,338	2,90,609	42,807	.....	40,218	.....	40,218	98·7	.....	.....
Jessore.	Syudpore ...	Donor, Raja Mahomed Moshin.	.....	Regulation XIX of 1810.	1816	95,254	5	17,388	1,12,647	1,71,078	13,821	1,84,899	72,252	49,819	2,76,201	21,425	1,75,452	13,852	1,89,304	102·3	.....	2,756
				Total ...	...	95,254	402	17,388	1,13,044	2,11,813	13,821	2,25,634	1,12,590	3,40,428	3,19,008	21,425	2,15,670	13,852	2,29,522	101·6	.....	2,756
				Grand Total ...	...	6,77,480	1,13,598	1,11,947	9,03,025	15,62,094	87,514	16,49,608	7,46,583	5,29,395	30,92,135	1,82,479	15,58,706	83,403	16,42,109	99·5	47,632	1,54,360

* The returns of these five estates have not been received.

SECTION II.

RESIDENCY DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of managements. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13.)	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	32	33	34	35	36	37	38	39	40	41	42	42	43
	Attached Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24-Pergunnahs.	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859 ...	1871	...	...	...	11,264	...	2,260	...	...	2,260	9·3	...	...	343	...	2,055	144	48,200	.....	5,11,679	1879-80, paras. 65 to 68
24-Pergunnahs.	Bhowanipore*	Roma Prasad Rai Chaudhuri. Hari Prasad Rai Chaudhuri.	Not known.	Act X of 1877 ...	1880	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	
Nuddea.	Kissengunge ...	Mrs. C. Bruce	.....	Ditto ...	1882	...	5,779	111	2,876	81	55	...	...	55	1·5	...	...	...	...	..	3,003	568	.....	280	
Jessore.	Ramnagore ...	Eight proprietors ...	.....	Regulation V of 1817 ...	1868	7	2	2	30,790	3,157	9,938	547	429	10,914	16·06	...	...	...	...	583	64,637	25,518	.....	513	1878-79, „ 81 „ 86
Jessore.	Rajghat ...	Sarup Chandra Mittra and others.	Not known.	Act X of 1872 ...	1877	...	...	...	.....	...	4	...	...	4	9·7	...	...	...	...	...	2	218	.....	.....	1877-78, para. 163.
				Total ...	...	7	5,781	115	44,930	3,238	12,257	547	429	13,233	14·1	...	...	343	...	2,638	67,786	74,504	.....	5,12,472	
	Trust Estates.																								
24-Pergunnahs.	Orphangunge Bazar.	The estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	...	...	...	2,433	...	3,159	...	...	3,159	7·7	...	...	...	...	9,090	3,428	3,15,150	.....	.....	1881-82, paras. 92 to 96
Jessore.	Syudpore ...	Donor, Raja Mahomed Moshin.	.....	Regulation XIX of 1810.	1816	...	...	...	82,291	5,336	2,407	47	148	2,602	1·4	1,327	1,660	508	...	...	1,76,386	59,396	.....	31	1877-78 „ 164 „ 172
				Total ...	...	...	...	...	84,724	5,336	5,566	47	148	5,761	2·5	1,327	1,660	508	...	9,090	1,79,814	3,74,546	.....	31	
				Grand Total ...	...	23,326	56,980	35,562	13,43,431	90,090	1,29,858	1,718	2,395	1,33,971	8·1	37,412	9,413	3,107	28,127	13,519	14,29,175	7,18,972	2,02,395	8,26,944	

* The returns of these five estates have not been received.

SECTION II.

PRESIDENCY DIVISION.

69. In the Presidency division there were 19 wards', 5 attached, and 2 trust estates under management during the year under review. The returns of four estates, viz., Bawali, Bhowanipore (ward's), Belghoria,* and Bhowanipore (attached), in the 24-Pergunnahs, and of the Narail estate in Jessore, have not been received. The Commissioner has been specially requested to call for separate explanations from the officers concerned, in regard to the delay in the submission of the returns of the four estates in the 24-Pergunnahs. The non-submission of the return for the Narail estate is separately explained below. The demands of revenue, rent, and cesses due from the remaining 21 estates, for which returns have been received, were Rs. 7,42,487, Rs. 1,73,471, and Rs. 1,53,653, of which Rs. 23,326, Rs. 56,980, and Rs. 35,562 respectively remained unpaid at the close of the year. Of the balances of revenue and cesses, Rs. 17,616 and Rs. 29,830 respectively, were due from the Nashipore Debutter estate; the former amount has been adjusted since the close of the year, and it is expected that a large portion of the latter sum, the payment of which has been withheld till the arrears of revenue have been made good, will be liquidated in the current year. Of the rent balance, Rs. 35,205 are due from the Satkhira joint and separate estates; more than two-thirds of this sum was not payable till after the close of the year, and it is hoped that the entire balance will be adjusted in the current year. When the year began, the arrear (rent and cess) demand due to the estates was Rs. 16,25,006, and the current demand was Rs. 16,49,608; the total demand was thus Rs. 32,74,614; the collections amounted to Rs. 16,42,109,* or 99 per cent. on the current demand, against 98 per cent. in the previous year; the remissions amounted to Rs. 1,99,022; the balance was therefore Rs. 14,33,521. In ten estates the collections exceeded the current demand; in five estates they were above 95 per cent.; in one estate they were above 92 per cent.; and in five estates, including Satkhira, they were less than 90 per cent. on the demand. The remissions were granted principally in the Satkhira (Rs. 89,453) and Cassim Bazar (Rs. 58,679) estates. The balance is heaviest in the Cassim Bazar estate, where it amounts to Rs. 5,25,048. Next come the Satkhira estates with a total balance of Rs. 4,64,587. The cost of management, including Rs. 1,718 for repairs to cutcherry buildings and Rs. 2,395 for survey, was Rs. 1,33,971, or 8 per cent. on the current rent and cess demand. The debts due by the estates were Rs. 8,64,559, which were reduced to Rs. 8,26,944. Of this, Rs. 5,11,679, Rs. 1,83,162, and Rs. 99,125 are shewn against the Port Canning, Satkhira, and Nashipore Debutter estates, respectively. The cash balance of the previous year was Rs. 5,29,395, and the receipts of the year under report were Rs. 18,44,101, making a total of Rs. 23,73,496. The total disbursements were Rs. 16,54,524, of which Rs. 9,413 and Rs. 3,107 were given as contributions to schools and dispensaries; Rs. 28,127 and Rs. 13,519 were incurred in the repairs of houses and in executing works of improvement, respectively, and Rs. 42,416 were invested in Government securities and landed property. The cash balance at the close of the year was Rs. 7,18,972, besides Government securities to the value of Rs. 2,02,395; of the cash balance, Rs. 3,15,150 and Rs. 1,62,488 were to the credit of the Orphangunge and Cassim Bazar estates, and of the securities, Rs. 1,36,619 and Rs. 57,476 were held in the name of the minor proprietors of the Nuddea and Cassim Bazar estates, respectively.

* The estate was taken in charge in July 1882.

* Includes excess collections of Rs. 38.

70. As regards the question whether any portion of the outstanding balances is the result of enhancement of rent, or whether the rent-roll demand is excessive, the Commissioner reports as follows in respect to each estate:

"*Satkhira.*—The Collector says that there was no connection between any of the arrears remitted and an excessive rent-roll, nor had any complaint or suggestion of over-assessment ever been made to him or to the manager. He adds that applications for reduction of rates in case of the jungle lots in the Sunderbuns are of course received, but these are not cases in point.

"There has been, the Collector remarks, no enhancement of rents in this estate since it came under the management of the Court.

"*Nuddea.*—No enhancements were made since the estate came under the Court of Wards. In some portions of the estate, before it came under the Court of Wards, a general measurement had been made, and a jumabundi prepared according to the old fashion, and notices were served on the ryots requiring them to appear for settlements according to the rates fixed in the jumabandi; but on their failure to do so enhancement suits were brought against them in 1860 in the civil courts and decreed. These rates are, however, considered by the manager to be fair with reference both to the condition of the mehals and the rates fixed for similar lands in the same locality, and no complaints of the rents being excessive are known to have been made. The profits of the ryots at these rates are in some cases nil, and in some cases very small; but the manager reports that these rates were mostly fixed either by resumption settlement officers, or by the revenue and civil courts, and are prevailing from a very long time, and have continued to be paid without any complaint being ever heard from the ryots, and no suits for abatement have ever been brought by them. The smallness of the profits is assigned by the manager to the poor outturn of crops and fall in prices within the last two years. The cultivators have evinced no signs of dissatisfaction. They do not look for large profits, and so long as they gain sufficient from their crops to give them means of subsistence without obliging them to have recourse to labouring for wages, they do not complain. This is not a satisfactory footing according to our views on which the cultivators should be; but the fact remains that they are not dissatisfied with their condition.

"*Ramnagore.*—The manager reports that this estate was never rack-rented, and that the rates are moderate and uniform, being Re. 1 to Re. 1½ in the case of cultivators, and annas 8 to 12 in the case of gantidars. He also states that these rates have prevailed in this estate from before the date of attachment.

"*Syudpore.*—It is hardly necessary to mention that there is no rack-renting in this estate. I can state from personal experience that the ryots are extremely well off, but so far as prompt payment of rent is concerned, they do not shew much appreciation of the favourable conditions under which they live.

"*Nashipore Mal and Debutter.*—No question of enhancement or over-assessment arises in the case of these estates, almost the whole of which is let in patni.

"*Cassim Bazar, (A. P. Rai).*—The progress made during the year in adjusting the arrears and writing off those that are irrecoverable has not been so satisfactory as could be wished, but there are circumstances which furnish a sufficient explanation of the apparently unsatisfactory outturn. The revision of the rent-roll of Sarail, a work of real importance, was brought to a close during the year after 20 months' labour, viz., from June 1881 to January 1883. The question of the adjustment of arrear balances had an intimate connection with the revision of the hustbood for settling disputes in connection with the existence of relationship of landlord and tenant, double assessment, arbitrary enhancement of rent, &c. As the revision of the rent-roll was not finished till the latter end of January, the progress in making remissions was retarded.

"Another circumstance, which has partly led to this result, is that the estate has been under our management for the last three years only, during the first year of which period little or no progress could be made in any direction, the management having virtually remained in the hands of the employés of the late proprietor. The officers of the Court of Wards, therefore, had only two years' time to work up the balances. The manager has, under orders from this office, proceeded to Sarail to enquire more fully into the balances.

"On the subject of rack-renting, the manager reports that although the estate owns property in nine different districts, comprising more than 50,000 ryotwari holdings, there has not been a single enhancement suit in any of the districts since the assumption of charge of the estate by the Court of Wards, and that, far from having recourse to overassessments or rack-renting the ryot, every exertion is being made to relieve the tenantry class from all sorts of unjust and illegal demands, which embarrassed them during the time of the late proprietor. The reduction of Rs. 19,162 in the hustbood of Sarail is a proof of this. The prevailing rates also, the manager remarks, are nowhere high. In Sarail the average rate is Re. 1-2 per kani (a kani being nearly equal to a bigha). The gross income from a kani of paddy land is Rs. 5-12, and that from a kani of jute land is Rs. 19. The extent of which these crops are grown being 75 per cent. and 25 per cent. respectively. In the Moorshedabad portion of the estate the average rate per bigha of paddy land is Re. 1, and the price of the produce of a bigha is Rs. 7-3-6. In Rungpore also the rate is Re. 1 per bigha. Notwithstanding that the rates are moderate, action is taken to reduce the rents when interference is considered necessary. For instance, in two tehsils of Moorshedabad the lands remained fallow on account of desertion of ryots from local causes, such as the unhealthiness of the place, &c. Measures are now being taken to settle these lands at low rates. So far as I have been able to ascertain the circumstances of this estate, the ryots seem to have suffered more from the exaction of illegal cesses than enhancements of rent.

"With regard to the smaller estates, the following observations have been made by the Collectors.

"The Collector of the 24-Pergunnahs has not yet received the managers' reports on the result of their enquiries, but from what is known in his office, he says that the arrears of rent due to the estates are not abnormally heavy in any case, and that not in a single instance can it be said that the balance is due to any enhancement of rent since the estate came under the Court's management. That managers are never encouraged in the tendency, which

some of them occasionally shew, to enhance rents. In the Bawali and Bhowanipore estates the share of the wards in the properties being very small, it is not in the power of the manager to enhance rents without the co-operation of the other shareholders. In the Baranagore estate a slight tendency on the part of the managers to raise the rents has been checked. In the Halishahar estate the rent was slightly raised by clearances, bils and churs, which had hitherto been left uncultivated, having been settled with ryots for the first time last year. In the Jainagore estate no enhancement of rents has been made since it came under the Court of Wards, and there is no arrear balance in this estate. The Belghoria estate came under management only last year. In Port Canning the improvement in the rent-roll is due, firstly, to the nature of the tenures in the Sunderbuns, which bear progressive rents, and secondly, to the grass lands which are generally let from year to year having been lately settled with new tenants at higher rates on their own application. There is, however, no complaint of excessive rents in this estate, though some of the cultivating ryots are very poor, and are occasionally allowed remissions when circumstances seem to demand the adoption of such a liberal course of action. In the Orphangunge estate the rents of shops in the market have from time to time been raised, so as to make the rents of neighbouring shops uniform. The case of this bazar, however, is special, and is not similar to that of the other estates, where the chief income is derived from cultivating ryots. The Collector states that it may be safely affirmed that the statement that the managed estates are often rackrented has no foundation on fact, so far as the estates under the Court of Wards in this district are concerned.

"With regard to the Narail estate, which, although a big estate, is not mentioned in the resolution, the Collector of Jessore says that the Deputy Collector of Narail, who in conjunction with the manager made the enquiry, reports that he finds no trace of rack-renting in this estate. There have been a few cases of enhancement of rent in the estate during the Court's management, but from enquiry it appears that the rates are not higher than those prevailing in the pergunnah, and they are considered to be fair. In return No. XXXI of the estate for 1286 B. S., a balance of Rs. 208 was shewn as an increase not agreed to by the tenants in the nij estate, and Rs. 18,229 as disputed and enhanced in the ijmali estate. But these two items refer to arrangements made previous to the Court's management.

"With regard to the smaller estates in Moorshedabad, the general manager states that rack-renting is unknown in the estates under his charge. As a matter of practice, we always confine ourselves to the rents agreed upon; and in any case, where the ryots settle without previous agreement, to the rate paid by neighbouring ryots for similar land. With regard to balances, the manager observes that these are very small in all the estates under his charge, except Choa; but as the latter estate has already been released, nothing more need be said regarding it.

"The result of the enquiries may be summed up as follows:—

"There has generally been a marked reduction of balances in all the large estates as compared with the preceding year. The apparent unsatisfactory outturn in the Nashipore Debutter estate is due to the fact that the balance was not recoverable till the close of the year under the provisions of Regulation VIII of 1819. In the Cassim Bazar estate the improvement has not been so satisfactory as could be wished. But now that the revision of the rent-roll of pergunnah Sarail has been completed, the whole of the fictitious and disputed balance will shortly be adjusted.

"There has been no enhancement of rents in any estate during the management of the Court of Wards.

"As regards over-assessment, the examination of existing rates discloses nothing very remarkable. They are generally low and fair. The only estate in which rents seem to bear hard on the ryots is the Nuddea estate. These rents have obtained from a period long anterior to the assumption of charge of the estate by the Court of Wards, and they have never been contested by the ryots. For the most part these rents are at rates which had been fixed by the revenue authorities when the estates were originally settled, and they are accepted by the ryots without objection or manifestation of dissatisfaction.

"The Collector of Nuddea has submitted a statement which embraces 29 villages, in three of which the rates for 'bastu' and 'bagat' lands exceed those prevailing in the neighbouring estate. In one village the rate for 'bagat' is Rs. 5, against Rs. 2 for the same class of lands in the neighbourhood; while in one village the rate for 'bastu' is double that prevailing in the adjacent villages. In four other villages the rates for 'bastu' exceed those obtaining in the neighbourhood. The result of this overassessment is that the ryots derive little or no profit, the average rate per bigha ranging from 2 annas to 12 annas, while in some villages the ryots derive absolutely no profit. The figures showing the ryot's profit per bigha, as given by the Collector, may be thus summarized—

(a).—Number of villages in which the profit per bigha is two annas ...				1
(b).—	Ditto	ditto	four „ ...	4
(c).—	Ditto	ditto	six „ ...	14
(d).—	Ditto	ditto	eight „ ...	1
(e).—	Ditto	ditto	twelve „ ...	2
(f).—Number of villages in which little (not specified) profit is derived				4
(g).—Number of villages in which no profit is derived ...			...	3
			Total ...	29

"The question for consideration is whether the assessments in these villages should be revised, so as to admit of the ryots deriving a fair share of the profits arising from the cultivation of lands. The manager seems to think that the rates are fair, and as no complaints have hitherto been made, they should be allowed to continue. The Collector has expressed no opinion on this point. I have above pointed out that the ryots have accepted the rents, but with reference to the figures given for this estate, I question whether it is right for the Court of Wards to realize rents which, according to the manager himself, are in excess of those paid by ryots in neighbouring estates. It is our business as landlords to realize what is a fair and equitable rent, and it can hardly be asserted that the rents above given are of that description when the margin of profit allowed to the tenants is so very limited.

"With this exception, the management of all the estates in the division is liberal and fair to the ryot. I do not for a moment mean it to be understood that in Nuddea our management is felt to be harsh or illiberal; the manager of that estate does a great deal for the ryots, and it is hardly to be expected that a manager will apply to reduce rents, regarding which no complaints are made by ryots. The ryots are not dissatisfied with their condition, but it does not seem fair or liberal on general principles to make them pay higher rents than those prevalent in surrounding estates."

71. *Port Canning.*—The year opened with an arrear demand of rent amounting to Rs. 12,467, and the current demand was Rs. 24,128; the aggregate demand was, therefore, Rs. 36,595; the collections were Rs. 23,815, or 98 per cent. on the current demand, and the balance, after deducting remissions, was Rs. 11,264, of which Rs. 1,174 are irrecoverable, Rs. 3,610 are doubtful of recovery, and Rs. 6,480 are good and in process of recovery. The total receipts, including Rs. 29,096, the cash balance of the previous year, were Rs. 53,002, and the disbursements amounted to Rs. 4,802; the cash balance at the close of the year was, therefore, Rs. 48,200. Of the disbursements, Rs. 2,260 represent charges of management; Rs. 88 law expenses; Rs. 343 expenses of dispensary; Rs. 2,055 repairs of dâk bungalow, embankments, &c.; and Rs. 56 were expended in the purchase of undertenures. The legal questions in regard to the liabilities of the estate, referred to in paragraph 91 of the previous year's report, having been settled, the Commissioner has been requested to see that an early date is fixed for the sale of the estate. The orders of Government regarding the disposal of certain town lots, for which the Port Canning Company and other debenture-holders commuted their debentures, have been received, and the Board are now in correspondence with the Commissioner on the subject. 24-PERGUNNAHS.

72. *Orphangunge.*—The rent due to superior landlords, amounting to Rs. 596, was paid. Out of a demand of Rs. 42,807 on account of rents and fees, Rs. 40,218 were realised, and Rs. 156 remitted, leaving Rs. 2,433 outstanding. The charges of management amounted to Rs. 3,159, or 7 per cent. on the demand, and Rs. 9,090 were spent for improving the bazar and the Sonadinghi slaughter-house. The cash balance at the close of the year was Rs. 3,15,150. In August 1882, Moulvi Mahomed Hossein, the superintendent of the bazar, resigned his post, and was succeeded by Baboo Jogendra Nath Gupta, peshkar of the Collector's office.

73. *Nuddea.*—The rent demand for the year was Rs. 2,39,111, *i.e.*, current Rs. 1,50,203 and arrear Rs. 88,908; Rs. 1,62,427 were collected and Rs. 3,026 remitted, leaving a balance of Rs. 73,658. The collections amounted to 108 per cent. on the current demand, against 103 per cent. of the preceding year. The result is satisfactory. Of the balance, Rs. 1,429 will probably be remitted; Rs. 6,387 have been realized since the close of the year; proceedings have been taken under Regulation VIII of 1819 for recovery of Rs. 21,000; Rs. 5,461 are covered by decrees; notices under section 9 of the Certificate Act have been filed for Rs. 1,431, and Rs. 449 have been deposited in courts; the balance will be gradually collected amicably or by legal process, if necessary. The current demand of cesses was Rs. 9,023, and the arrear demand amounted to Rs. 3,358, making a total of Rs. 12,381; the collections were Rs. 8,462, and the balance, after deducting remissions, was Rs. 3,907. The collections amounted to 93 per cent. on the current demand, against 110 per cent. of the year preceding. The result is certainly not satisfactory. Of the balance, Rs. 47 are reported to be bad, and will be remitted in the current year; Rs. 445 have been realized after the close of the year; Rs. 2,341 are covered by proceedings under Regulation VIII of 1819; the remainder is expected to be collected gradually along with the rent. Rs. 1,230 were recovered on account of private debts due to the estate, and the balance was Rs. 400, of NUDDEA.

which Rs. 392 are reported to be doubtful. The estate owed, at the close of the year, Rs. 4,277, Rs. 425, and Rs. 9 on account of revenue, rent, and cesses, respectively. The revenue arrear appears for the most part to be nominal; the arrears of rent and cesses could not be paid owing to the death of the landlord and to the fact that the heirs did not take out a certificate under Act XXVII of 1860 within the year; the amounts have since been paid.

74. The total receipts, including the cash balance Rs. 14,585 of the previous year, were Rs. 1,96,347; the total disbursements, including Rs. 19,924 shewn as investments in Government securities, were Rs. 1,72,124; the cash balance at the close of the year was Rs. 24,223, besides Government securities to the value of Rs. 1,36,619. The cost of management, including Rs. 201 for survey expenses and Rs. 80 for repairs to cutcherry buildings, was Rs. 10,419 or 6 per cent. on the current rent and cess demand. Rs. 9,894 were spent in repairs to the ward's houses, principal among which is the Naubatkhana, which is reported to be nearly complete; and Rs. 496 were laid out on works of improvement. Dr. Bensley's house, which is situated close to the Collector's office, has been purchased for Rs. 16,000 for the residence of the minor. In consequence, however, of his removal to Berhampore, the house has for the present been let to Mr. Ritchie, the Joint-Magistrate, on a rent of Rs. 100 per mensem. Rs. 729 and Rs. 110 were given in aid of schools and dispensaries, respectively.

75. The manager, Baboo Kartick Chunder Roy, who is an old and devoted servant of the Raj, has given the following deplorable account of the condition of the tenantry:—

"The condition of the tenantry this year is worse than what I reported last year. The distress of the ryots is owing to one of the three causes, viz., the epidemic fever, failure of crops, and decrease in the value of crops. These three misfortunes are prevailing from the last few years, and the number of the members of many of the families is gradually decreasing. Of those who have escaped death, the cattle of most of them have been sold to satisfy their creditors, and they have no other means of subsistence than the wages of labour. Many of the well-to-do ryots have no food and clothes, although the number of deaths is little less than what it was in the preceding two years, and fever has abated, yet the ryots have not been fully strong and healthy. Under such circumstances the condition of the poor ryots is more deplorable. The ryots who failed to pay their rents were sued under the Act, but owing to their inability to pay off at once the decretal sums, indulgence was given to them to pay by instalments, as applied for by them. Nevertheless, having despaired of success, they do not care to save their houses and jummas from sale by auction. They are now relinquishing the jummas, of which three years before they took leases with great zeal.

"The ryots seeing the good prospects of the winter crops during the current year, thought they would be able to liquidate mostly the debts they owe to the creditors, and arrears of rent due to the zemindars, but the failure of the crops caused a great disappointment to them. When they rooted out the mustard plants, they saw that the fruits contained seeds which had no substance, the radish and brinjals were scorched by the sun at a time when they were about to bear fruits, the linseed was destroyed by worms. The old ryots have said that they never witnessed nor heard of such accidents.

"Last year, the price of jute having risen, it was cultivated extensively in some of the mehals of the estate. The ryots of these mehals would have paid nearly their rents due for the first half year from the sale proceeds of jute, but the price of it, which was Rs. 4 and Rs. 3-8 per maund in the previous years, was reduced to Rs. 2 and Rs. 2-4. Under such circumstances most of the ryots did not sell it in expectation of subsequent rise in the price, but they were at last obliged to sell it at Rs. 1-12 or Rs. 1-8 per maund. Such being the state of things, such of the ryots as carried on the cultivation of jute suffered a heavy loss. Therefore, where there was a collection of Rs. 2,837 last year, there has been a collection of Rs. 2,392 only during this year. Under instructions from Mr. Monro, I advised the ryots to cultivate sugarcane, but most of them said that if it was planted on lands which is covered with the water of inundation, it would be destroyed by it; and if planted on other lands, it would be destroyed by whiteants, consequently even if it could fetch a higher price, there was no possibility of its being cultivated in the mehals of the Nuddea estate. Nevertheless, I will try my best to have it cultivated in some of the mehals of the estate."

76. With regard to the relations between the landlord and tenants, the manager writes:—

"I have no more to say than what I stated in my last year's report. The Lieutenant-Governor made the following remarks on the administration of the Nuddea estate for the past year. 'These observations seem to the Lieutenant-Governor to indicate the necessity for greater attention on the part of the Collector to the affairs of this estate. The tone of the manager's remarks suggests to Mr. Rivers Thompson a doubt

that possibly the fault may not be altogether on the ryots' side.' Thus, the Lieutenant-Governor having doubted that the fault is not only on the ryots' side, but on the landlord's side also, I feel the necessity of giving a short description of the manner in which I deal with the ryots of the Nuddea estate. I have frequent opportunities of enquiring into the conditions of the ryots of the khas mehals lying in this district, and I spare no pains to relieve their wants. I never treated unkindly even a ryot who has done injury to the estate, and who still seeks an opportunity to do so. I always instruct the ryots not to pay subscriptions or any other kind of cesses to the gomasthas, whom I prevent from taking rents, and the ryots from paying rents, without a dhakila. I pay the salaries of the measurement ameens at a rate higher than what is ordinarily paid by other zemindars, and warn them to be careful not to ask the ryots to pay them any other kind of remuneration. The ryots have been provided with drinking water where necessary, aid has been given to the patshalas, and scholarships have been granted to the boys, whose parents are the tenants of the estate, to encourage learning; medicines and medical aid have been given during the epidemic fever, and where there has been failure of crops, money has been lent from the funds of the estate to the ryots without interest or on small interest. In this way the ryots have been greatly benefited by the estate. Moreover, before instituting rent suits against them, notices are given warning them that if they do not pay their rents within a limited time, they will be sued under the Act, and I personally call the ryots before me and explain to them the necessity for taking legal measures against them. Except the well to-do ryots, none of the poor ryots are sued for rent, but only a few days before the suits are barred by limitation. Of the 323 certificate cases instituted during the year under review, 48 are for recovery of rents due for three previous years, 70 for rents of two previous years, 106 are for the year 1881, and 99 are for the year 1882. When decrees are passed, the ryots are allowed time to pay their debts amicably, if they apply for it. I need scarcely remind you that many instances of this nature have occurred before you. If properties of judgment-debtors are purchased by the estate at auction sales in execution of decrees, they are frequently returned to them with the permission of the Collector, when the whole debt is cleared off. The conduct of ordinary ryots of this country suggests to me an idea that most of them pay their debt not as a matter of duty, but through fear of their landlord. They do not pay rent to the landlord whom they do not fear, with so much amicableness as they do to the landlord whom they fear. The ryots do not fear the Court of Wards as they do the zemindars. Such being the case, in spite of our endeavours to do them good, they are never submissive to us, and do not consider themselves benefited by us."

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On this subject the Commissioner writes:—

"The Collector testifies to the truth of the statements made above, and gives the manager much credit for his general conduct towards the ryots, the best proof of which, he says, is the total absence of all complaints against him (the manager). I agree with the Collector. The regime of the manager is certainly mild, and the above statement of the procedure followed, shows that he has done what he could to relieve the ryots of the estate in hard times."

77. The minor, Kumar Khetish Chandra Rai, who is 14 years old, was removed to Berhampore in February 1883, and since his stay there his health has been excellent. He is under the care of his tutor Mr. G. D. Oswell, who receives a salary of Rs. 500 per mensem. He is improving in his studies, and his conduct is on the whole satisfactory.

78. *Kissengunge.*—The estate of the late Mr. Bruce was brought under the temporary management of the Collector, with a view to extricate it from all its liabilities, which amounted to Rs. 4,126 *i.e.*, Rs. 3,846 on account of rent due to superior landlords, and Rs. 280 on account of private debts. Out of this amount, Rs. 2,326 were paid to superior landlords during the year under review, and it is expected that the balance will be paid within the current year, and the estate released from attachment.

79. *Narail.*—The return of the estate for the year under report has not been received. The Collector writes—

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"I regret that I have again to submit the usual stereotyped explanation about the non-submission of the Narail returns in time. The returns for 1879-80 for nij and ijmali estates were submitted on the 19th June 1882. Since then no returns or reports have been received. I insisted on the late manager, Baboo Kali Churn Ghose, submitting his returns for 1880-81 and 1881-82 before he relinquished his office. In the meantime the joint management ceased, and the ijmali estate of the minors was farmed out to two of the major proprietors. Baboo Kali Churn Ghose had to go, and he was permitted to leave before submitting his returns, notwithstanding my earnest protest. The new manager, Baboo Brojonath Bhattacharjee, has not yet been able to submit the back returns, nor the returns and report of the year under report. He could not reasonably be expected to do so. I asked that his predecessor, Deputy Magistrate and Deputy Collector Baboo Kali Churn Ghose, should be placed in charge of the sub-division of Narail, and that he might be required to bring up his own arrear work. This request of mine was not complied with, and the late manager was allowed to devolve his arrears upon his successor. For the preparation of the arrear returns a special staff has been sanctioned and placed under him. I have been constantly urging him to submit his returns. We must give the new

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manager time. He succeeded to the arrears, which his predecessor should not have left. The accounts are most complicated and voluminous, and being involved, many causes have operated towards their never having been properly unravelled during the 14 years the estate has been under the Court of Wards. The new manager has now got a special establishment to bring up the arrear accounts, and he is sensible of the paramount importance of this duty. When they reach this office they will be submitted to you.

"The property is divided into two sections, viz., the nij or separate, and the ijmali or joint estates. The first is the private property of the minors, and the second is one-sixth share of the whole Narail estate, held jointly with the following relatives :—

1. Jogendra Nath Rai.
2. Pulin Behary Rai.
3. Chundra Kumar Rai
4. Kali Prasanna Rai.
5. Kali Dass Rai.

"The one-sixth of the whole ijmali or joint estate has been, during the year of report, farmed out to Baboos Jogendra Nath Rai and Pulin Behary Rai at a net profit of Rs. 26,000 per annum from 1289 to 1293 B. S., both inclusive. The farming settlement was sanctioned by the Board.

"The nij or separate estate extends over parts of Jessore, the 24-Pergunnahs, Furreedpore, and Backergunge. The great bulk of the property covers to a revenue-paying estate, and is under khas management. The rental of the estate amounts to Rs. 42,000. The revenue and rent payable by the estate is Rs. 17,500, leaving a profit of Rs. 24,500 per annum.

"Up to October last, to which the joint system of management existed, both the nij and ijmali estates were administered by a manager and a sub-manager; but since October last, when the joint estate of the minors was farmed out, Baboo Brojonath Bhattacharjee was appointed manager of the nij estate only, with an adequate staff, costing in aggregate (sudder and mofussil) Rs. 8,514 per annum.

"The management cannot be said to be in an efficient condition, and it is hoped that the present manager may be able to shew a material improvement in the submission of his returns and reports, and in the collection of rents.

"Of the cases in court for and against the estate, one deserves special mention, viz., the wasilat case in connection with the family suit instituted by Baboo Kali Das Rai, the uncle of the minors, against the wards. The original suit was compromised in the year 1879-80, in which Baboo Kali Das Rai received the six annas share of the minor's nij property with mesne profits, relinquishing in return the ten annas share of his nij property with mesne profits to the minors. On the basis of the compromise decree, Baboo Kali Das took out execution for mesne profits for Rs. 50,000 against the minors. The Judge gave a modified decree for Rs. 10,510, but in appeal the High Court raised the amount to Rs. 15,510, and remanded the case on some other points. The minors likewise took out execution for mesne profits against Baboo Kali Das Rai for Rs. 7,397-15-0 on a similar basis. Both these cases are still pending before the Judge of this district. Very recently there has been a proposal for the amicable settlement of these as well as of the disputes between Baboo Kali Das and the minors. This has formed the subject of a separate correspondence with you. It is hoped that all the matters in dispute will shortly be referred to arbitration."

"I am unable to set forth the financial condition of this estate as fully as I should have wished. The minors' share is not encumbered with debt. On the contrary there is a surplus of Rs. 14,000 in the treasury, over and above the sum of Rs. 12,000 already invested in Government securities. A proposition has already been submitted to you for the investment of Rs. 13,000 in Government securities.

"Rs. 174-11-6½ were expended for improvements both in the nij and ijmali estates in introducing the cultivation of sugarcane, raising bunds, cutting jungles, &c.

"The tenantry are generally prosperous, and in some instances highly so.

"The manager has introduced the cultivation of sugarcane in some parts of the estate. The result of the experiment will be known during the current year."

The Commissioner makes the following remarks :—

"There is no doubt very great difficulty in connection with the accounts of this estate, and if it had been possible to retain the services of the late manager in bringing up arrears, we might have been able to show more progress. This was, however, impossible, but I think we shall be able to show more progress next year. We now escape the trouble of management of our share of the estate under the farming arrangement alluded to by the Collector, and the present manager with the establishment allowed to him ought to be able to overcome in a great measure the difficulties with reference to accounts which up till now have proved insuperable."

80. The wards, Upendra Chandra Rai and Kiran Chandra Rai, aged 17 and 15 years respectively, are in Calcutta attending the Hare school, and have a private tutor on a salary of Rs. 75 per mensem. The elder ward has not made satisfactory progress in his studies ; the younger is reported to be progressing

well in his studies; the former was married during the year, the expenditure for the ceremony being Rs. 7,000.

81. *Bogchur.*—The Court of Wards took charge of the estate under Act IV (B.C.) of 1870, in March 1871, on the demise of Jituram Dhur, whom Rai Radha Churn, at the time of his death, appointed guardian of his four sons, Shib Ratna Rai, Amulya Ratna Rai, Nil Ratna Rai, and Jadu Lall Rai. Shib Ratna died, and his share devolved on his mother, Gojendro Gamini Dassia. In August 1879, Amulya Ratna attained his majority, and the question of release of the estate from the Court of Wards arose. But Amulya Ratna made a successful application to the civil court with the permission of the Court of Wards, to retain the estate under management till Nil Ratna came of age. In September 1880, Nil Ratna came of age, and again the Civil Court granted an application for the retention of the estate under management for two years more, thus giving the elder ward sufficient time to learn zemindari business. A further extension was granted in November 1882, till the end of the official year, on the ground that the collection of rent would fall short. The property was released on the 31st March 1883; the Government management thus embraced a period of 12 years.

82. The property, the area of which is roughly estimated at 20 square miles, is situated entirely in Jessore, and consists of nine permanently and one temporarily settled mehals under Government; 56 tenures held permanently under private individuals, of which 13 were purchased during the Court's management; and five rent-free mehals. The lands are low and subject to inundation; the soil is fertile, and produces paddy, betel-nut, sugar and mustard. The property was chiefly held khas. The general condition of the tenantry was prosperous, and the relations between the estate and its tenants satisfactory.

83. The results of the management may be summarised as follows. The entire demand of Government revenue and cesses, amounting to Rs. 45,101 and Rs. 4,370, respectively, was satisfied. Of the rent (Rs. 1,53,800) and cesses (Rs. 9,375) due to superior landlords, Rs. 3,477 and Rs. 1,223, respectively, were left unliquidated for want of funds. The rental of the property, which was Rs. 26,041 at the date of assumption of charge, stood at Rs. 27,253 at the date of release, shewing an increase of Rs. 1,212. The total demand of rent and cesses due to the estate was Rs. 3,64,792, of which Rs. 2,86,750, or 78 per cent., were recovered and Rs. 31,277 remitted, leaving at the date of release a balance of Rs. 46,765 against Rs. 26,535, the balance when the property was taken in charge. Of the balance, Rs. 3,477 are irrecoverable or doubtful of recovery, and the remainder is good. The total debts due to the estate were Rs. 24,136, of which Rs. 14,158 were realized and Rs. 1,212 written off, leaving a recoverable balance of Rs. 7,246 and a doubtful balance of Rs. 1,520. The whole of the debts due by the estate, amounting to Rs. 9,126, were liquidated, except Rs. 1,563; of this Rs. 1,513 are due to the mother of the proprietors and a family priest, and Rs. 50 are due to several persons who do not demand payment. The total receipts and disbursements were Rs. 3,07,154 and Rs. 3,06,543 respectively; the cash balance at the close of the management was therefore Rs. 611. Of the disbursements, Rs. 25,398 were spent on management; Rs. 11,775 for law expenses; Rs. 36,017 for the maintenance of the proprietors and family, social and religious ceremonies, &c.; Rs. 6,467 for education; Rs. 5,297 for miscellaneous expenditure, including Rs. 341 for dispensaries; Rs. 3,521 for the general management and treasury rates; and Rs. 2,555 were invested in landed property. There is nothing to notice under the head of agricultural improvements, save that a superior kind of paddy was introduced about three years ago, and has turned out a success.

84. An English tutor, a Sanskrit pundit, and a guru were employed during the Court's management for the home education of the proprietors. The wards also attended the Jessore high class English school. The two elder wards were inmates of the Calcutta wards' institution for 16 months, and they also learned zemindari business.

85. *Ramnagore.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 28,253, was paid, excepting Rs. 13. The rent-roll

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of the estate was reduced by Rs. 1,557. The collections of rent and cesses due to the estate were Rs. 74,884, or 114 per cent. on the current demand of Rs. 65,650—a satisfactory result; the remissions amounted to Rs. 18,535, and the balance was Rs. 33,947, of which Rs. 2,215 are bad, and should have been remitted; Rs. 181 are deposited in courts; Rs. 3,659 are covered by decrees; Rs. 4,976 are covered by kistbundis; Rs. 1,474 are covered by suits; and the remainder is under amicable realisation. Rs. 4,901 were recovered on account of debts due to the estate, and the balance was Rs. 2,018, of which Rs. 244 are said to be irrecoverable. Rs. 15,000 were paid to the proprietors in addition to their fixed allowances for liquidating their private debts. Rs. 429 were spent in the measurement of Chak Perikhali, and of certain lands in Dihi Arranghatta. Rs. 547 were expended in repairs of cutcherry houses. Rs. 583 were laid out on works of improvement. There are extensive tracts of waste lands, but the estate being in debt cannot afford to reclaim them. Moreover, the release of the estate is under contemplation. A splendid harvest has made the ryots prosperous and contented. With fair and equitable rates, and in the absence of illegal cesses, they are on good terms with the management.

86. *Syudpore.*—The entire demand of revenue (Rs. 95,254), rent (Rs. 10), and cesses (Rs. 17,388) due from the estate was satisfied. The total rent demand of the year was Rs. 2,76,201, of which Rs. 1,75,452* were realised, and Rs. 18,468 remitted, leaving Rs. 82,291 outstanding. The collections of cesses were Rs. 13,852, and the balance, after deducting remissions of Rs. 2,152, was Rs. 5,336. The collections of rent and cesses calculated on the current demand was 102 and 100 per cent., against 96 and 108 per cent., respectively, in the previous year. Of the total balance amounting to Rs. 87,627, Rs. 56,479 were recovered just after the close of the year. Out of Rs. 5,561 debts due to the estate, Rs. 1,281 were recovered, and Rs. 3,145 written off, leaving a balance of Rs. 1,135. The year opened with a cash balance of Rs. 49,819, and Rs. 1,92,060 were recovered during the year, making a total of Rs. 2,41,879; the disbursements of the year were Rs. 1,82,483, and the year closed with a cash balance of Rs. 59,396. Of the disbursements, Rs. 60,000 were credited to the Mohsin fund; Rs. 168 and Rs. 340 were given as subscriptions to the Jessore and Dowlatpore charitable dispensaries, respectively; and Rs. 1,660 were contributed towards the Dowlatpore, Basundeya, Bedyanandokolly, Srijansaha, and Moheswarpasha schools. Nothing was spent on local improvements, the bulk of the property being let in patni. It is said that generally the relations between the management and the ryots are satisfactory. The ryots reaped a good harvest, and are reported to be well off.

* Includes excess collections of Rs. 10.

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87. *Nashipore Mal.*—The demands of revenue, rent, and cesses due from the estate were Rs. 1,94,060, Rs. 17,970, and Rs. 24,083, of which Rs. 8, Rs. 8,803, and Rs. 915 respectively, are shown as the closing balance; the revenue balance is nominal, and has been written off; of the balances of rent and cesses, Rs. 4,445 and Rs. 437, respectively, have since been paid, and the remainder is in course of payment. The current rent demand due to the estate was Rs. 2,68,751 and the arrears were Rs. 1,32,210, making a total of Rs. 4,00,961; the collections amounted to Rs. 2,97,567, or 110 per cent. on the current demand, against 96 per cent. in the previous year; the remissions amounted to Rs. 2,916; the balance was thus Rs. 1,00,478. Out of a total demand (Rs. 27,877) of cesses, Rs. 20,501, or 103 per cent. on the current demand Rs. 19,868, were collected, against 95 per cent. in the preceding year; the balance after deducting remissions was Rs. 7,353. The collections are very satisfactory, and the whole of the balances is reported to be good, and in process of recovery. The debts due to the estate at the close of 1881-82 were Rs. 36,700, to which Rs. 37,574 were added, making a total of Rs. 74,274, of which Rs. 1,274 were recovered, leaving at the end of 1882-83 a balance of Rs. 73,000 due from the Debutter estate, which will be realised as soon as that estate is cleared of the claims on account of Government and other private dues. The total receipts, including Rs. 1,595 the cash at the beginning of the year, was Rs. 3,22,075, while the disbursements amounted to Rs. 3,16,127, leaving a cash balance at the end of the year of Rs. 5,948. Of the disbursements,

Rs. 8,208 were spent on management, Rs. 3,160 for law expenses, Rs. 42,132, including Rs. 15,000 for the marriage of the minor, were expended for the maintenance of the proprietor and family, Rs. 2,351 were the charges for the education of the minor, and Rs. 1,986 were laid out in repairs to the house occupied by the Ranis.

88. An appeal preferred against the judgment of the Judge of Moorshedabad to the High Court on the suit instituted by Rai Dhunput Singh Bahadoor against Rani Subhadra Kumari *sui juris*, and also as a ward of the Court by her next friend upon a bond of Rs. 6,000, in which a decree had been made for the plaintiff against the Rani defendant personally, was dismissed with costs. The Court of Wards had also filed a cross appeal against the personal decree, but this too was dismissed. A suit instituted against the estate by Rai Dhunput Singh Bahadoor, for money due on a *hundi* alleged to have been executed by the late Rani Jumna Kumari before her death, was contested by the Court of Wards, but was decreed against the estate.

89. The minor Kumar Ranjit Singh reads in the Berhampore collegiate school, and appeared at the last Entrance Examination for the second time, but failed to pass.

90. *Nashipore Debutter.*—The rent demand of the year was Rs. 1,52,063, *i.e.* current Rs. 1,07,924 and arrear Rs. 44,139; the collections were Rs. 1,03,516, or 95 per cent. on the current demand against 107 per cent. in the previous year; the balance was Rs. 48,547. The collections of cesses were Rs. 10,575, or 94 per cent. on the current demand Rs. 11,210 against Rs. 93 per cent. in the preceding year, and the balance was Rs. 4,136. The collections were not satisfactory, seeing that the entire property is let in patni. Of the balances, Rs. 6,500 have since the close of the year been realised, Rs. 36,214 are covered by proceedings under Regulation VIII of 1819, and the remainder is in process of recovery. The total receipts of the year were Rs. 1,57,409 and the disbursements amounted to Rs. 1,47,583, leaving a cash balance of Rs. 9,826. The private debts due by the estate at the close of 1881-82 were Rs. 62,825; to this Rs. 38,550 (consisting of Rs. 36,300 borrowed from the Mal estate, and Rs. 2,250 interest) were added, making a total of Rs. 1,01,375, of which Rs. 2,250 were paid, leaving a balance of Rs. 99,125 at the end of 1882-83. The total liabilities of the estate at the close of the year were as follows:—

	Rs.
Arrears of revenue	17,616
„ rent	38
„ cesses	29,830
Private debts	99,125
Total ...	1,46,609

Of the arrears of revenue, Rs. 3,618 represent a nominal balance, the amount having been paid within the year by the patnidars, but not adjusted in the accounts of the estate; the remainder has been paid since the close of the year. The payment of cesses was held in abeyance pending the extinction of the revenue arrear. Of the arrear rent, Rs. 30 represent a nominal balance, paid within the year, but not adjusted, and the remainder is in course of payment.

91. *Bashpore.*—The minor is in the Berhampore collegiate school, and is reported to be making fair progress in his studies.

92. The Collector's remarks on the relations between landlords and tenants, &c., are quoted below:—

"The relations between the Court of Wards and the ryots were by no means unsatisfactory, except in a very few cases in the Bashpore estate. The general complaint was that the market was too low. By their constant moving about in the interior, the general manager and his assistant have, in a great measure, succeeded in making the majority of the ryots clearly understand that realization of rents through the courts is ruinous to them. During the year, only 58 rent-suits were instituted, and it is satisfactory to notice that so large a portion of the demand was collected with so little litigation.

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"During the year, 53 certificates were filed, covering an amount of Rs. 19,205. The number is by no means excessive in consideration of the extent of property under the management of the general manager, by whom the new power has been sparingly and judiciously exercised.

"With reference to circular No. 3 of November last, I beg to submit that one of the principal causes of about 25 to 50 per cent. of the rent demand always being outstanding at the close of each year, is the falling of the Choit kist after the close of the year, and the prevailing custom of reckoning the May harvest as part of the previous (expired) year. Thus the mangoes now ripening are treated as the past year's crop, and until the early rice crop is harvested, at close of August, the accounts of all zemindars for the expired year will remain open, and all realizations credited to the past year. This pernicious custom is due chiefly to the ignorance of the zemindars, and cannot now be eradicated without inducing heavy stress on the pockets of the ryots, who, by it, are benefited to the extent of nearly half a year's rental or time. Thus the law gives them the benefit of nearly a quarter on account of the last day of Choit falling after the close of the year, and the local custom of calculating crops retrospectively gives them nearly five months to default. When therefore the outstandings in an estate fall within $\frac{5}{12}$ths of the annual demand, the presumption is that all that could be fairly got in has been realized, for, strictly speaking, $\frac{3}{12}$ths or $\frac{1}{4}$th (the last quarter's demand) is not legally realizable within the year, while in consequence of the custom mentioned above, it would be the ruin of the ryot, if he were not allowed the benefit of the last crop to pay the balance of his due.

"As an instance of this, I may mention that we have always to advance the revenue for the June and September kists from the proceeds of the previous Bysack *austum*, as otherwise there is no chance whatever of having sufficient funds to meet the Government demand from the year's rent receipts."

93. *Cassim Bazar.—Ashutosh Nath Rai.*—Of the demands of revenue (Rs. 72,742), rent (Rs. 2,868), and cesses (Rs. 18,214) due from the estate, Rs. 51, Rs. 37, and Rs. 21 respectively, are shewn as balances, which appear to be nominal, requiring only adjustment of accounts. The year opened with an arrear rent demand of Rs. 5,51,826, and the current demand was Rs. 2,94,917, making a total of Rs. 8,46,743; the collections amounted to Rs. 2,88,255, equivalent to 97 per cent. on the current demand, against 93 per cent. in the previous year; the remissions were Rs. 57,320; the balance was, therefore, Rs. 5,01,173, of which Rs. 1,98,745 represent current and Rs. 3,02,428 arrear balance. Out of a total cess demand of Rs. 36,644, Rs. 11,408, or 101 per cent. on the current demand (Rs. 11,260), were collected, against 76 per cent. in the previous year; the balance after deducting remissions was Rs. 23,875, of which Rs. 8,892 and Rs. 14,983 are on account of current and arrear demands respectively. Both the rent and cess collections are higher than in the previous year, but the balances are still very heavy, amounting to Rs. 5,25,048 as classified below:—

	Due before Court's management.		Accrued during Court management.	
	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.
Bad and irrecoverable ...	66,568	2,286	4,611	139
Doubtful and disputed ...	48,453	1,444	235	9
Doubtful, but not disputed ...	52,696	1,601	6,364	204
Good, and in process of recovery ...	20,398	887	3,01,848	7,309
Total ...	1,88,115	6,218	3,13,058	17,657

This shews that nearly the whole of the bad and doubtful balances accrued during the late proprietor's time. The manager's particular attention has been drawn to the desirability of reducing these balances as much as possible during the current year. Of the balances which accrued during Government management, nearly the whole is good. The debts due to the estate at the close of 1881-82 were Rs. 49,489, to which Rs. 69,928 were added, principally on account of decrees obtained against farmers of the time of the late proprietor; the total debts were thus Rs. 1,19,417, of which Rs. 18,317 were recovered, and Rs. 60,816 remitted on account of the poverty of the debtors, leaving at the end of 1882-83 a balance of Rs. 40,284, of which

Rs. 14,036 are irrecoverable, Rs. 9,530 doubtful of recovery, and Rs. 16,718 good, and in process of recovery. The debts due by the estate, which were Rs. 14,989 during the year, were reduced to Rs. 3,302, of which Rs. 1,974 are disputed. The receipts and disbursements are shown in the following table:—

Receipts.	Rs.	Disbursements.	Rs.
Cash balance of previous year ...	83,913	Government revenue ...	72,652
Rent	2,88,255	Rent	2,827
Cesses	11,408	Cesses	18,202
Interest on Government securities	2,285	Management of property ...	51,668
Debts recovered	18,317	Survey and settlement ...	1,275
Land sold	266	Repairs to cutcherry buildings ...	723
Miscellaneous	38,377	Law expenses	21,670
		Maintenance, &c.	45,109
		Education	227
		Schools	4,730
		Dispensaries	1,888
		Charities	1,015
		Maintenance in efficient condition of estates, buildings ...	8,930
		Improvement of land and property	842
		Miscellaneous	33,050
		Rates	2,183
		Debts paid	11,687
		Investments in landed property	1,655
		Cash balance at the close of the year	1,62,488
Total ...	4,42,821	Total ...	4,42,821

Of the cash balance, a lakh of rupees should be invested in Government securities.

94. Under improvements, the Collector reports that orders were issued to all the tehsildars of Moorshedabad and the managers at Sarail and Rungpore, to devote attention to the clearance of jungles on lands belonging to the estate, and to recommend the excavation of tanks and wells in places in much need of good drinking water. Four tanks were excavated in Sarail, one well was dug in Cassim Bazar, and an old tank in the Ramnagore tehsil in Moorshedabad was cleared, for the benefit of the ryots; owing to the lateness of the season, the excavation of (*a*) three more tanks in Sarail, (*b*) the Shatpooker at Cassim Bazar, and (*c*) a well in Rungpore, was postponed.

95. A revision of the rent-roll, which was completed in January 1883, brought to light an erroneous entry of Rs. 19,162 and Rs. 538, as rent and cesses, in the old papers of the late proprietor. This fictitious demand has been written off the accounts, and the hastabud now stands at Rs. 2,22,311, rent, and Rs. 7,554, cesses.

96. From the remarks contained in the Collector's report, and also from information gathered from other sources, the Board are satisfied that the Sarail ryots are in a fairly prosperous condition. As much as 25 per cent. of the cultivated area is given up to jute, which finds a ready sale from the proximity of the Naraingunge market, whence the Calcutta firms draw most of their supplies. The ryots have engaged in the jute business with great alacrity, increasing cultivation as prices rise, and holding on to the produce when a fall occurs. This state of things, combined with the fact that they are well supplied with ornaments, is justly referred to by the manager as a sign of their growing prosperity.

97. With regard to the ryots of Rungpore, the assistant manager reports as follows:—

"The unpropitious rainfall during the year, which caused the rice crops to suffer to a great extent, and remarkable fall in prices of tobacco and jute crops, by the sale of which the majority of the cultivating class pay rents for their holdings, have so seriously told on them, that they could not pay rent without feeling difficulty. The ryots in general are not hostile. They appeared satisfied with our administration, as we do not harass them by imposing illegal

MOORSHEDABAD. cesses, for which many zemindars are notorious. Their relations with us have improved since the abolition of abwabs they had to pay during the time of the late proprietor."

98. The Collector writes :—

"The feelings of the Sarail ryots towards their zemindar cannot be considered so satisfactory. The fault was on both sides. During the time the ijara system prevailed, the ijardars were only guided by a feeling of self-interest and profit. They ignored the occupancy rights and tried to demolish them. Even after the termination of the ijara system, the same principle guided the officials of the late proprietor in the administration of the affairs. As soon as the ijara system was over, the zemindar employed low-paid ameens to make a khusrah survey of the property, and the survey talah-baki papers used to be written out according to survey khatyan, and the ryots charged with enhanced rent against their consent, and without suing them for the enhancement. The ryots on the other hand, being quite alive to the privileges and protection under the laws in force, formed themselves into strong combinations against the landlord, and not only withheld payment of the enhanced rents, but ceased payments at former rates. The rent-free and mokarari lands were entered by these ameens without any enquiry as khalisha lands. The tehsildars charged with the work of collecting rent would not agree to give nikash or final receipt of the payment of the annual demand, till the disputed jummas were fully paid. The ryots, on the other hand, claimed plots of land to be rent-free, which in fact were not so. In this way there was no harmony between the landlord and the tenants, and each side was excited to support its right by any means.

"The existence of a great rivalry between the late proprietor of the estate and Dewan Manwarali has gone a great way towards making the ryots turbulent. Whenever any party showed some signs of displeasure to a ryot, or did something against his wishes, he would go over to the other side, where he was sure to get immediate protection. Thus the lands which are in joint possession are fruitful sources of giving opportunities to defraud the landlords. Fortunately, there now appears to be some change in the feelings of the tenantry towards the landlord. The last three years of the Court's management have instilled confidence in the hearts of many, who gradually are being impressed with the idea that, far from being oppressors, we are their real well-wishers, and that we take an interest in the promotion of their welfare. It is to be hoped that within a very short time, the whole class of tenantry will altogether forget their old feelings of rancour towards their zemindar, and have the fullest confidence in our good will towards them. Not unfrequently the ryots were harassed by demand of nazarana, illegal cesses, &c., not only by the zemindar, but by many of his officials. This was no doubt a great hardship to them. When the manager visited Sarail in August last, there was movement amongst the ryots to present him with nazarana, but he declined to accept it, and told them that they would do better, if they were to pay their just rents in time."

99. In the Moorshedabad portion of the property, the feelings of the ryots are said to be satisfactory.

100. The Collector reports as follows under the heads of extension of cultivation, improvement of agriculture, introduction of new crops, &c. :—

"There is no doubt that the demand for land is being increased. Everywhere in Sarail there is a demand for land, but as it has been shewn previously that the right of occupancy is the prevailing tenure in Sarail, people can seldom have fresh lands for cultivation, and in consequence of the jute cultivation now carried on, fallow land seems to be rare.

"In the Moorshedabad district, in tehsil Hariharpara, about 125 bighas of waste land have been brought under cultivation, and Rs. 150 added to the jumma, Rs. 2,500 have been provided in the next year's budget for the clearance of the Bana jungle at Ishanpore tehsil, thus bringing about 4,000 bighas under bhaggote. The potatoe cultivation has succeeded very well at the mehal Hariharpara, Bochadanga, and Cassim Bazar, but it was a failure at Ishanpore, owing partly to the soil not being adapted for such cultivation, and partly to the ignorance of the people.

"During the year three of Thompson, Mylne and Company's sugar-mills were bought, but as they reached too late, the usefulness of these implements is not yet very widely known. One of the mills was used, and it was found to be so very useful, that the ryots of the neighbouring zemindaries wanted a loan of it on paying a rupee a day. This year the mills will be used freely. The sub-manager of Sarail and assistant manager of Rungpore have been written to, to know what number of mills they may require for the use of their respective circles. In Sarail the manager noticed that wheat is not cultivated, and it has to be brought from Naraingunge for the consumption of the people who need it. But the soil seems to be adapted for the cultivation of such a crop, and the manager has drawn the attention of the sub-manager to this, and also to the advisability of extending the cultivation of sugar cane and potatoe."

101. With reference to the questions whether a survey and records of rights in this estate should be undertaken, and whether any change is desirable

in the interests of the tenantry, in the kist in which the rent is now payable, the Collector has recorded the following remarks in his annual report:— MOORSHEDABAD.

"It would be a great thing done if a field survey of pergunnah Sarail is made. There ought to be a field map of each village, giving the landmarks and the number of the respective holdings, and distinguishing the different interests by different columns, followed by a khatyan showing each man's holding with the number in the map, the area, condition of tenure, rent, and its kind. But such a measurement will undoubtedly be revolting to the feelings of the tenantry, because, as a matter of fact, each ryotwari holding comprises more land than that for which he pays rent. The three annas eight gundas owner of the zemindari will also raise innumerable disputes with regard to ownership of lands. This work can be postponed for a year or two longer, till all remissions are obtained, and the rent-roll is freed from all fictitious balances. But if the Rent Bill becomes law, it will then be a matter of necessity to have a field survey of the pergunnahs.

"It has been already reported that in the interest of the tenantry there ought not to be any change in the rent or revenue kist, so far as properties of this estate are concerned. There was a little difficulty about the Moorshedabad portion of the property in the realization of rent, as it used to be collected arbitrarily without reference to any fixed time. This was remedied before the receipt of the circular, and now the rent is paid in these kists.*

*¼ in Ashor (June).
¼ in Poush (December).
¼ in Choit (March).

The Board have elsewhere remarked that the idea of having a survey of Sarail must be abandoned, as it would be more likely to be injurious to the interests of the ward and the property, than to confer any benefit.

The minor was six years of age in September 1882. He is under the guardianship of his mother, and is learning the rudiments of the Bengali language from a pundit.

102. *Satkhira.*—The rent demand was Rs. 3,54,968, against Rs. 3,39,370 of the preceding year, the increase being due to the purchase of a half share of Patni mehal Hazipore, and of some petty estates at sales in execution of decrees. The cess demand was Rs. 13,853, against Rs. 14,153 of the preceding year, the decrease being due to the revision of wrong assessments previously made. The rent collections amounted in 1882-83 to Rs. 3,13,585, against Rs. 3,20,684 of 1881-82, and an average of Rs. 3,24,848 for the four years preceding 1881-82; they also fell short of the estimated collections, as shewn in the budget, by Rs. 61,415. The result must be considered extremely unsatisfactory. The manager attributes the failure to the cheapness of agricultural produce, and the slow action of courts in certificate cases, but the Commissioner is not satisfied with this explanation, seeing that other estates under similar circumstances shew much better results. The Commissioner reports that the conduct of the manager in many respects has caused him much dissatisfaction, and that his perfunctory discharge of duty with reference to collections has been visible in almost every department of the administration of the estate under his charge. The Collector is now under orders to proceed to Satkhira and make a special inspection of the manager's office. The collection of cesses was equally unsatisfactory, the amount being Rs. 9,979, against Rs. 10,354 of the preceding year, and Rs. 20,000 estimated in the budget for the year under report. All the arrear balances of 1881-82 were cleared off during 1882-83, after a personal enquiry by the Collector at Satkhira. The amount remitted was Rs. 88,877, consisting of Rs. 84,431 rent, and Rs. 4,446 cesses. Of the total remissions, Rs. 47,077 represent the balance of rent due at the time the estate was taken in charge, and the remainder is the balance of rent and cesses, which accrued during the Court's management. The rent balance of Rs. 4,19,852 is classified as good and under recovery; it is smaller than the balance (Rs. 4,56,174) of 1881-82, and extends over a period of 11 years, viz., from 1279 to 1289 B.S. Of the total balance, Rs. 9,929 have since been realized; Rs. 62,780 are covered by certificates; Rs. 1,298 are disputed in courts; Rs. 25,484 are covered by decrees; Rs. 1,404 have been collected, but not adjusted; and Rs. 3,18,957 are under realization. The balance of cesses was Rs. 37,386, against Rs. 37,815, the balance of 1881-82, and extends over a period of eight years, viz., from 1282 to 1289 B.S. Of the total balance, Rs. 236 have since been realized; Rs. 30 have been collected, but not adjusted; Rs. 2,330 are covered by certificates; Rs. 663 are covered by decrees; and Rs. 34,027 are in course of amicable recovery. The Collector reports that the balances have no connection with any enhancement or excessive demand of rent, there having been in fact no enhancement since the estate came under the Court's management. He observes that it is difficult to account for the accumulation of these heavy balances, except by supposing that the KHULNA.

KHULNA.

talisildars neglect to take measures for the issue of certificates, because they get no commission on sums recovered by that procedure. The Commissioner, who does not agree in this opinion, is inclined to think that the certificate procedure is more freely resorted to in this estate than elsewhere. The real cause seems to him to be a general laxity of supervision on the part of the manager over the collecting staff.

103. The demand of revenue due from the estate was Rs. 1,26,754, and the unpaid balance was Rs. 1,348, of which Rs. 340 appear to be nominal, and the remainder will be paid during the current year. Of the demand (Rs. 1,04,322) of rent due to superior landlords, Rs. 31,252 were unliquidated. Of this, Rs. 23,863 on account of patni mehals fell due after the close of the year; Rs. 2,128 appear to be nominal; and the balance Rs. 5,261 is expected to be paid during the current year. The amount of cesses left unpaid by the estate, out of a demand of Rs. 25,648, was Rs. 2,801, of which Rs. 1,733, payable on account of patni mehals, were not due before the close of the year, Rs. 30 are nominally due, requiring simple adjustment, and Rs. 1,038 are expected to be paid during the current year.

104. The following statement shews the receipts and disbursements for the year :—

Receipts.	Rs.	Expenditure.	Rs.
Cash balance of last year ...	23,437	Government revenue ...	1,25,487
Rent	3,13,585	Rent	73,070
Cesses	9,979	Cesses	22,847
Debts recovered	9,247	Management of property ...	32,772
		Law expenses	22,194
Land sold	966	Maintenance, including social and religious ceremonies ...	20,218
Miscellaneous	24,585	Education	4,918
Debts incurred	30,000	Miscellaneous	24,125
		Rates	2,534
		Debts paid	11,014
		Investments	20,663
		Cash balance at the close of the year	51,957
Total ...	4,11,799	Total ...	4,11,799

In the receipt side there is only one extraordinary item, viz., "debts incurred." The amount was borrowed from Kumar Sarat Chandra Singh, of Paikpara, for the purchase of patni mehal Hazipore, and some other purposes. With reference to the expenditure, it is to be remarked that the law expenses are steadily increasing from year to year. In 1880-81, they amounted to Rs. 13,223, in 1881-82 to Rs. 18,393; while in 1882-83 they rose to Rs. 22,194. The Commissioner has drawn the Collector's attention to this, and has asked him to submit a report on the subject. Heading "Maintenance, &c.," includes the marriage expenses of the minor Girija Nath, for which Rs. 5,000 were sanctioned from the funds of the joint estate. Heading "Miscellaneous" includes two heavy items of expenditure, viz., "Improvement of property, Rs. 6,340," and "Loans advanced, Rs. 8,036." The principal works of improvement were the excavation of a tank at Satkhira at a cost of Rs. 2,888, and the repairs of the minor's dwelling-house at Kasipore for Rs. 1,700. The amount shewn as "Loans advanced" represents contributions from the funds of the estate on account of default of the co-sharers in the payment of revenue, rents, &c., which will have to be recovered by contribution suits. The amount entered as "Investments," represents the purchase-money of patni mehal Hazipore Rs. 20,000, and of some small tenures and holdings.

105. The balance of debts due to the estate at the close of 1881-82 was Rs. 34,501, to which was added during the year Rs. 13,620, making a total of Rs. 48,121, of which Rs. 9,247 were recovered, and Rs. 4,527 remitted, leaving a balance of Rs. 34,347, which is under recovery. The debts due by the estate amounted to Rs. 1,49,712 at the close of 1881-82; during 1882-83 a further sum of Rs. 41,014 (including Rs. 30,000 borrowed from the Paikpara estate)

accrued, making a total of Rs. 1,90,726, of which Rs. 11,014 only were paid, leaving a balance of Rs 1,79,712, which is classified as follows :—Rs. 93,000, balance of Rs. 2,50,000 borrowed in May 1875 from the Paikpara estate, to be repaid in 10 years at 7½ per cent. interest; Rs. 22,086 borrowed from the separate estate of the two minors Girija Nath and Saytendra Nath Rai Chaudhuri at 7 and 8 per cent. interest; Rs. 34,000 due to the female members of the family or to their husbands (Ambica Churn Mukerjee and others); of this, Rs. 18,000 were borrowed by Baboo Pran Nath himself, and Rs. 16,000 by the Court of Wards; Rs. 30,000, borrowed in 1882-83 from the Paikpara estate, for purchasing mehal Hazipore and meeting some urgent demands, which the estate had no funds to meet. The shortness of collections in the year caused difficulty in defraying even the necessary current expenses of the estate, not to speak of payment of debts.

106. The only improvements during the year, were the construction of a bund in pergunnah Mundulghat at a cost of Rs. 24, and some additions to a hât, which cost Rs. 420. A sum of Rs. 5,000 had been estimated for the clearance of jungle and repairs of bunds, but as the projects were not prepared and submitted for sanction until towards the close of the year, the works could not be undertaken during the year. Want of funds and the difficulty of securing co-operation in schemes of improvement on the part of sharers render any attempts to carry out plans for bettering the property difficult. The estate subscribed Rs. 2,264 to keep up the school at Satkhira, called the "Prannath Higher Class English School." The schooling fees Rs. 1,475, were repaid to the estate, whose net subscription was, therefore, Rs. 789. It is said that the school is a good one, and well worth this support. The estate used to subscribe to the dispensaries at Satkhira and Baraset Rs. 23 and Rs. 3 respectively, but since the abolition of the assistant surgeon attached to the Satkhira dispensary in September 1882, the subscription has been discontinued, as it was originally given apparently on the understanding that an assistant surgeon would be retained.

107. The peasantry in all parts of the estate are described as prosperous, and as having no cause for complaint, on account of excessive demands of rent, since no enhancements of rent have been made in any portion of the estate.

108. An attempt has been made to form a rent-roll of the estate, for which purpose an additional mohurir was allowed to each of the three superintendents under the manager, but as yet no progress worth mentioning has been made. The Collector thinks it impossible that a work of this magnitude can be completed by such an agency. The Commissioner agrees with him, and has promised to consider the subject, after receipt of a detailed statement from the Collector, shewing the amount of work to be done.

109. The cost of management, excluding Rs. 342 for survey and Rs. 257 for repairs to cutcherry buildings, was Rs. 32,772, being 8 per cent. on the current rent and cess demand. The Collector observes that the managing staff is both inefficient and insufficient, and the management is therefore anything but successful. The manager attributes the failure to the bad quality of the mofussil agency, but the Collector is disposed to attribute it to insufficiency of inspections. The whole question of the supervision of the managing agency will be considered by the Commissioner, when he receives the report of the special inspection to be made by the Collector. The manager was away from his office for only one month during the year, and visited the cutcherries of only three naibs. The superintendents under the manager are reported to have made frequent inspections of the offices subordinate to them.

110. The wards Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri, continue to attend the Hindu school in Calcutta. The former is in the entrance class, and the latter is in a lower class. Both of them are reported to have made little progress in their studies. In December 1880, Manamatha Nath Rai Chaudhuri attained his majority, and his six annas share in the estate remained, with his consent, under the management of the Court of Wards. He now does not wish to keep it under the Court's control, and therefore orders have been issued for the release of his share in the property, with effect from the 5th September 1883.

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Dinagepore.	Kalindrapore ...	Grish Chandra Singh ...	42	Act XXXV of 1858 ...	1872	5,065	105	276	5,446	7,315	213	7,528	2,082	76	9,210	484	6,960	213	7,203	95·6	.....	664
	Sunkerpore ...	Srinath Sundyal... ...	65	Ditto ...	1873	31,397	375	2,100	33,872	53,238	1,743	54,981	21,109	25,082	61,234	2,562	50,820	2,019	52,839	96·1	.....	2,122
	Sumbulpore ...	Trailakhya Nath Baral	18	Act XL of 1858 ...	1873	1,647	90	201	1,938	4,004	118	4,122	2,184	165	6,694	264	2,727	50	2,777	67·3	.....	4,438
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	14	Act IV (B.C.) of 1870	1877	56,653	1,702	5,431	63,786	1,01,634	3,333	1,04,957	41,171	237	1,87,950	9,254	1,01,293	2,222	1,03,515	98·6	.....	13,456
	Haripore ...	Sowdamini Chaudhurani	12	Act IX (B.C.) of 1879	1881	21,492	373	2,117	23,982	39,538	1,175	40,713	16,731	3,847	63,747	2,704	43,291	1,222	44,513	109·3	.....	431
Rajshahye.	Gobindpore ...	Mohesh Chandra Mani	19	Regulation X of 1793	1868	755	205	337	1,297	5,835	183	6,018	4,721	1,444	11,630	329	4,647	106	4,753	78·9	.....	92
	Tahirpore junior branch.	Bisheswar Rai	20	Act XL of 1858 ...	1869	29,328	3,138	3,475	35,941	69,993	2,317	72,310	36,369	6,424	1,08,581	4,158	63,600	2,295	65,895	91·1	.....	3,099
		Kasiswar Rai	18																			
	Nowpara ...	Ram Dasi Debya (widow of Jogendra Narain Rai.	19	Ditto ...	1869	1,950	115	247	2,312	5,095	160	5,255	2,943	2,173	5,095	186	5,095	137	5,232	99·5	.....	179
	Puttea	Gopalendra Narain Rai	16	Act IV (B.C.) of 1870	1872	13,130	1,495	2,050	16,675	39,141	1,206	40,347	23,672	1,669	75,969	2,185	35,454	1,016	36,470	90·3	.....	1,519
	Chowgong ...	Romonikant Rai ...	18	Act XL of 1858 ...	1877	7,608	187	2,921	10,716	44,446	1,877	46,323	35,607	10,452	86,684	4,169	35,427	1,162	36,589	78·9	.....	1,429
	Mainam	Sarada Prasad Rai ...	20	Ditto ...	1877	556	72	110	738	3,010	87	3,097	2,359	1,887	3,705	98	2,654	72	2,726	88·0	.....	254
Rungpore.	Kamarpukur ...	Biroja Mohan Dass Chaudhuri.	19	Act IV (B.C.) of 1870	1876	2,117	355	356	2,828	6,779	221	7,000	4,172	105	9,519	247	7,547	224	7,771	111·0	.....	289
	Burdhankotee ...	Chandra Kishore Rai ...	8	Act IX (B.C.) of 1879	1880	8,943	562	2,026	11,531	32,352	1,061	33,413	21,882	22,633	53,822	1,614	32,282	1,077	33,359	99·8	.....	1,796
Darjeeling.	Gunga Prasad and brothers.	Gunga Prasad Dass ...	27	Act XL of 1858 ...	1875	2,366	...	289	2,655	3,542	179	3,721	1,066	151	3,547	181	3,546	177	3,723	100·0	101	27
		Guroo Charan Dass ...	24																			
		Shetul Dass	22																			
		Nardeb Dass	18																			
		Madan Dass	15																			
Julpigoree.	Chaklajat ...	Maharajah Nripendra Narain Bhup.	20	Order of the Government of Bengal, No. 4298, dated 25th September 1872.	1872	1,16,712	1,646	38,314	1,56,672	3,05,861	31,786	3,37,647	1,80,975	1,37,500	4,71,582	1,00,136	3,12,050	43,255	3,55,305	105·2	.....	1,44,706
	Paddomotty ...	Salimoollah	10	Act XL of 1858 ...	1875	.....	263	50	313	1,114	70	1,184	871	26	1,114	70	1,059	52	1,111	93·8	.....	
				Total ...	...	2,99,719	10,683	60,300	3,70,702	7,22,887	45,729	7,68,616	3,97,914	2,13,871	11,60,083	1,28,641	7,08,482	55,299	7,63,781	99·3	101	1,74,507
	Trust Estate.																					
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chandra Rai.	...	Regulation XIX of 1810.	1881	2,518	535	346	3,399	5,972	400	6,372	2,973	1,381	8,296	666	6,166	359	6,525	102·4	.....	21
				Grand Total ...	...	3,02,237	11,218	60,646	3,74,101	7,28,859	46,129	7,74,988	4,00,887	2,15,252	11,68,379	1,29,307	7,14,648	55,658	7,70,306	99·3	101	1,74,528

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	9	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dinagepore.	Kalindrapore ...	Grish Chandra Singh ...	42	Act XXXV of 1858 ...	1872	1,847	203	52	1,194	...	813	...	...	813	10·7	...	...	...	400	...	4,882	1,848	.....	...	1874-75, paras. 119 to 122
	Sunkerpore ...	Srinath Sundyal ...	65	Ditto ..	1873	...	105	...	10,428	498	7,707	6,693	26	14,426	26·2	...	463	570	...	25	35,690	28,869	20,590	...	1874-75 ,, 123 ,, 125
	Sumbulpore ...	Trailakhya Nath Baral	18	Act XL of 1858 ...	1873	...	47	2	3,616	186	765	...	...	765	18·5	...	...	6	...	2	4,673	1,934	11,377	...	1874-75 ,, 128 ,, 130
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	14	Act IV (B.C.) of 1870	1877	4,726	86	15	51,407	7,032	15,970	824	...	16,794	16·0	...	598	574	9,825	...	83,970	5,447	31,650	558	1877-78 ,, 217 ,, 219
	Haripore ...	Sowdamini Chaudhurani	12	Act IX (B.C.) of 1879	1881	...	...	...	16,063	1,375	5,645	...	...	5,645	13·8	...	303	...	195	5	30,331	12,312	.....	83	1881-82 ,, 155 ,, 158
Rajshahye.	Govindpore ...	Mohesh Chandra Mani	19	Regulation X of 1793	1868	...	144	3	4,541	166	1,064	...	...	1,064	17·6	...	...	...	...	...	4,667	558	.....	511	1874-75 ,, 138 & 189
	Tahirpore junior branch.	Bisheswar Rai	20	Act XL of 1858 ...	1869	885	15	...	28,723	1,381	10,437	13	67	10,517	14·5	3,267	418	376	180	272	59,164	1,224	.....	625	1874-75 ,, 160 to 168
		Kasiswar Rai	18																						
	Nowpara ...	Ram Dasi Debya (widow of Jogendro Narain Rai).	19	Ditto ...	1869	...	99	...	.....	49	768	...	...	768	14·6	...	...	...	...	...	5,210	1,606	4,735	1,125	1874-75 ,, 157 ,, 159
	Puttea	Gopalendra Narain Rai	16	Act IV (B.C.) of 1870	1872	867	810	58	25,189	1,170	5,825	64	43	5,932	14·7	3,049	30	...	124	...	29,666	857	.....	8,086	1874-75 ,, 144 ,, 147
	Chowgong ...	Romoni Kant Rai ...	18	Act XL of 1858 ...	1877	...	127	1	28,064	2,826	8,683	277	579	9,539	20·5	76	82	...	1,221	1,000	26,607	9,945	9,571	9,190	1877-78 ,, 227 ,, 234
	Mainam ...	Sarada Prasad Rai ...	20	Ditto ...	1877	...	72	2	933	26	472	55	...	527	17·0	...	...	...	...	...	3,203	1,137	900	386	1878-79 ,, 121 ,, 125
Rungpore.	Kamarpukur ...	Biroja Mohan Dass Chaudhuri.	19	Act IV (B.C.) of 1870	1876	1	...	...	1,673	23	1,040	...	...	1,040	14·8	2,110	...	...	25	...	4,045	945	.....	...	1875-76 ,, 157 ,, 160
	Burdhankotee ...	Chandra Kishore Rai ...	8	Act IX (B.C.) of 1879	1880	...	866	31	12,829	521	5,818	249	294	6,361	19·0	37	18	...	478	885	37,670	12,339	15,568	484	1880-81 ,, 162 ,, 167
Darjeeling.	Gunga Prasad and brothers.	Gunga Prasad Dass ...	27	Act XL of 1858 ...	1875	...	...	...	.....	...	99	...	...	99	2·0	850	...	...	...	...	2,861	192	.....	4,625	1876-77 ,, 162 ,, 1678
		Guroo Charan Dass ...	24																						
		Shetul Dass	22																						
		Nardeb Dass	18																						
		Madan Dass	15																						
Julpigoree.	Chaklajat ...	Maharajah Nripendra Narain Bhup.	20	Order of the Government of Bengal, No. 4298, dated 25th September 1872.	1872	...	...	...	1,53,899	56,072	49,002	12,237	38,595	99,834	29·5	...	4,486	2,628	1,804	17,330	4,10,977	1,00,452	2,49,487	...	1874-75 ,, 178 ,, 198
	Paddomotty ...	Salimoollah	10	Act XL of 1858 ...	1875	...	...	...	.....	...	50	...	...	50	4·2	526	...	...	...	...	499	68	.....	3,307	1875-76 ,, 136 ,, 138
				Total ...	...	8,326	2,574	164	3,38,559	71,325	1,14,158	20,412	39,604	1,74,174	22·6	9,915	6,398	4,154	14,252	19,519	7,44,115	1,79,733	3,43,878	28,980	
	Trust Estate.																								
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chandra Rai.	...	Regulation XIX of 1810.	1881	...	...	...	2,130	307	545	...	...	545	8·5	...	...	2,000	...	...	4,616	766	.....	...	1881-82 ,, 186 & 187
				Grand Total ...	...	8,326	2,574	164	3,40,689	71,632	1,14,703	20,412	39,604	1,74,719	22·5	9,915	6,398	6,154	14,252	19,519	7,48,731	1,80,499	3,43,878	28,980	

SECTION III.

RAJSHAHYE AND COOCH BEHAR DIVISION.

111. There are sixteen wards' estates and one trust estate in this division. The demands against the estates were Rs. 3,07,988, revenue, Rs. 14,744, rent, and Rs. 61,294, cesses. The balances at the close of the year under each of these heads respectively were Rs. 8,326, Rs. 2,574, and Rs. 164. On account of revenue, Rs. 4,726 due from the Churamon estate and Rs. 1,847 from Kalindrapore have now been paid up. In the shape of rent and cesses due to the estates the year opened with arrears of Rs. 5,22,698, and this added to the current demand of Rs. 7,74,988, made a total demand of Rs. 12,97,686. The percentage of collections (Rs. 7,70,306)* on the current demand, was 99 against 101 in the previous year. The Rajshahye estates are chiefly answerable for the falling of, and in particular the Gobindpore, Puttea, and Mainam properties, owing to the mismanagement of Baboo Jogesh Chunder Bagchi, who has since been required to resign his post as manager. In Dinagepore, the collections in the Churamon and Haripore estates improved, but fell off in the other estates. Mr. French, the general manager, who is now getting old, had more estates in his charge than he could manage, and the Commissioner proposed to relieve him of some of them. The Board were at first inclined to dispense with his services altogether, but after deliberation they decided to retain him for another year, but in charge only of the Churamon estate. For this period he will still receive his former salary of Rs. 400 a month, but the three estates, Kalindrapore, Sumbulpore, and Haripore, have been taken from him and placed in charge of Baboo Priya Nath Moitra, on a salary of Rs. 157-8 per mensem. In the other districts of the division the collections exceeded the current demand. The remissions of bad and irrecoverable balances amounted to Rs. 1,15,111, granted principally in the Churamon, Tahirpore junior branch, Puttea, and Chowgong estates. The balance outstanding at the close of the year was Rs. 4,12,321 or Rs. 1,10,377 less than the balance at its commencement. The balance was heaviest in the Chaklajat estate, where it amounted to Rs. 2,09,971: next comes the Churamon estate with a balance of Rs. 58,439. The cost of management was Rs. 1,74,719, or 22 per cent. on the current rent and cess demand. Excluding Rs. 20,412 for the construction and repairs of cutcherry buildings, and Rs. 39,604 for survey and settlement expenses, the management charges proper amount to Rs. 1,14,703, or 14 per cent. on the demand. The reductions referred to in the previous year's report were given effect to in the year under review, and some further reductions will be made in the current year. The debts due by the estates, amounting to Rs. 38,895, were reduced to Rs. 28,980, of which Rs. 13,822 are disputed. The expenditure on schools and dispensaries was Rs. 6,398 and Rs. 6,154 respectively. The amount spent for the construction and repairs of the wards' houses was Rs. 14,252; while the charges for the improvement and material development of the properties were Rs. 19,519. The cash balance at the beginning of the year was Rs. 2,15,252, and the receipts during the year were Rs. 9,44,935, making a total of Rs 11,60,187. The total disbursements amounted to Rs. 9,79,688, of which Rs. 1,27,353 represent investments in Government securities and landed property. The cash balance at the close of the year was, therefore, Rs. 1,80,499, besides Government securities to the value of Rs. 3,43,878, of which Rs. 1,00,452 and Rs. 2,49,487, respectively, were to the credit of the Chaklajat property of the Maharajah of Cooch Behar.

* Includes excess collections of Rs. 51.

112. On the subject of tours and the location of managers on the estates, the Commissioner writes as follows :—

"The orders* of Government as to the touring of managers were enforced in all the districts, and all the managers visited the estates under their respective charges. The District officers inspected the managers' offices located in the interior. The offices at the sudder station of Rajshahye were inspected by the Deputy Collector in charge of the wards'

* No. 2778-1053LR, dated 9th December 1882.

department in that district. The managers of the Churamon, Sunkerpore, and Chaklajat estates reside on the estates under their management. The general manager of Rungpore has his head-quarters at Burdhankotee, the principal estate, and the manager of the Haripore, Kalindrapore, and Sumbulpore estates resides at Haripore. It is only in Rajshahye that the manager's head-quarters are at the sudder station of the district. It is proposed to locate the manager of Chowgong in the interior of the estate as soon as the settlement of pergunnah Islamabad is completed. The office of the manager of Tahirpore cannot, for reasons stated further on, be removed from Rampore Beauleah; and as regards Putteah, the sudder station of the district is in the centre of the estates under his charge. The two estates, Paddomotty and Gunga Prasad, have no separate manager of their own, but the nazir of the Deputy Commissioner of Julpigoree and the Deputy Collector of the Terai manage those estates respectively."

113. On the subject of the rates of rent prevailing in the estates, the Commissioner reports :—

"The result of the enquiries made by Collectors and managers of wards' estates, during the last field season, as to whether over-assessments prevailed or not in those estates in this division, have confirmed the impression that previously existed, viz. that there are no grounds for the assertion that over-assessment prevails in those estates.

In the whole of this division I have been able to discover the existence of rents that are too high, in the case of a single and special class of lands, in two estates only. I have reason to believe it to be the case as regards the rents paid for mulberry lands in the Tahirpore estate, and also, though to a less extent, in the Puttea estate. I commenced an enquiry about this in the case of the Tahirpore estate during last cold weather, but the Collector has not yet reported the result, though enough has been ascertained to satisfy me that the rates are too high in that instance. The fact of high rent being paid for some mulberry land in the Puttea estate came to light more recently, and enquiry has been instituted. When I receive the reports of the managers and the Collector, with their opinions as to the reduction that should be made, I will reduce the rents. The explanation, doubtless, is that the rents were fixed when the silk industry was thriving and high prices were paid for cocoons, and no reduction has been made since the prices were reduced.

Putting aside the rents paid for this single class of land in two estates out of the whole number in this division, I am satisfied, not merely that the rents are not high, but that in, perhaps, a majority of cases they are lower than in the neighbouring estates. In consequence of this, enquiries are just now going on with a view to my sending to the Board proposals for an enhancement of the rents of three estates, two in Dinagepore and one in Rungpore."

DINAGEPORE.

114. *Hazarutpore.*—The estate was released at the close of 1881-82. The original proprietor, Kamala Kant Rai, died, leaving a minor son Romoni Kant Rai. In June 1864 the Judge granted, under Act XL of 1858, certificates of administration to three persons in accordance with the will of the deceased. Two of these persons died, and the third, Iswar Chandra Rai, continued in charge of the estate. At the instance of Alaka Sundari Gupta, the widowed daughter of Kamala Kant Rai, the Judge withdrew the certificate, and made over the estate to the Collector for management, in April 1871. Romoni Kant Rai died shortly afterwards, leaving a minor widow, Bidhumuki Gupta, who inherited the property, which remained under the Collector's management till the 1st April 1882, when on the ward's becoming of age it was made over to her.

115. The estate consists of two revenue-paying mehals, nine tenures under perpetual lease, one tenure under temporary lease, and one rent-free holding in Dinagepore, and seven revenue-paying mehals in Mymensingh. The lands lie in a flat country intersected by rivers, and produce jute, paddy, mustard, &c. The greater portion of the estate was let in farm. Cultivation has extended, and the tenantry are reported to be in a fairly prosperous condition.

116. The results of the Government management may be summarised as follows. The entire demand (Rs. 16,384) of revenue and cesses due to Government was satisfied, except Rs. 381 on account of revenue, which was paid after the release of the estate. Of the demand (Rs. 10,655) of rent and cesses due to superior landlords, Rs. 567 were not liquidated, as the farmer of the estate failed to pay the amount due from him before the property was released. The demand of rent and cesses due to the estate was Rs. 38,076; the collections were Rs. 35,379, or 93 per cent. of the demand; the remissions amounted to Rs. 662; the outstanding balance was therefore Rs. 2,035, of which Rs. 1,929 were due from the farmer who was sued for the amount which he owed, and from the ryots who withheld payment when they heard that the property was about to be released by the Court of Wards. The debts due to

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the estate were Rs. 1,542, of which Rs. 77 were left unrecovered. The debts due by the estate, amounting to Rs. 2,758, were cleared off. The total receipts amounted to Rs. 39,747, and the charges were Rs. 39,708; the cash balance was thus Rs. 39. Of the charges, Rs. 3,803 were spent for management, Rs. 4,654 for the maintenance of the proprietor and family, and Rs. 500 were invested in Government securities.

117. The ward being a Hindu widow, very little could be done towards giving her an education, but she is said to have acquired an elementary knowledge of Bengali.

118. *Sunkerpore.*—The demands of revenue and cesses due from the estate amounting to Rs. 31,397 and Rs. 2,100 respectively, were fully satisfied. Of the rent (Rs. 479) due to superior landlords, Rs. 105 were unpaid. The collections of rent and cesses due to the estate were Rs. 52,839, and the balance (Rs. 10,926) is recoverable, excepting a small sum of Rs. 1,461. The collections of the year fell short of the current year's demand by 4 per cent. The Collector considers the management is unsatisfactory, as the manager seems too much inclined to listen to the excuse of failure of crop. His work will be closely watched. An increase of Rs. 457 in the rental of the estate was obtained by the settlement of some fallow lands. The estate expended Rs. 463 on schools, and Rs. 570 on dispensaries, and an embankment was constructed, which is reported to have done good to the cultivation. The cash balance at the close of the year was Rs. 28,869, of which Rs. 10,000 have been remitted to the Accountant-General for investment in Government securities. The manager spent 99 days in the interior of the estate: the condition of the tenantry and the relations between the landlord and tenants continued good.

119. *Churamon.*—Out of the demands of revenue (Rs. 60,653), rent (Rs. 1,879), and cesses (Rs. 5,473) due from the estate, Rs. 4,726, Rs. 86, and Rs. 15, respectively, were not cleared off. It is unsatisfactory to observe that the manager failed to pay the balance of revenue, although there was a cash balance of Rs. 5,447 at the end of the year. The following table exhibits the collections, and balances of rent and cesses due to the estate:—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demands ...	1,01,624	3,333	86,326	5,921	1,87,950	9,254
Collections ...	70,896	787	30,396	1,435	1,01,292(*a*)	2,222(*a*)
Remissions ...	.....	.....	35,251	...	35,251	...
Balances ...	30,728	2,546	20,679	4,486	51,407(*b*)	7,032(*b*)

	Rent.	Cesses.
(*a*) Percentage of collections on current demand ...	99	66
	Rs.	Rs.
(*b*) Bad and irrecoverable	9,480	101
Doubtful and disputed	.....	1,803
Under process of realization	41,927	5,128
Total ...	51,407	7,032

Hoseinpore *alias* Manickchuck, which was the subject of a long contested civil suit (*vide* paragraph 153 of last year's report), was taken possession of during the year, the suit having been decreed in favour of the ward. This mehal has contributed a net increase of Rs. 2,008 to the rental of the estate. The increase is, however, more than counterbalanced by a decrease of Rs. 14,575, owing to the abolition of illegal cesses which are said to have been originally imposed by the proprietor, with the consent of the ryots, in preference to an enhancement of rent. It is believed that the rents are very low, and that much excess land is held, so that the Court of Wards may be able to recoup the ward by an enhancement of rent for the loss of the cesses. The collections of rent amounted to 99 per cent. on the current demand, against 84 per cent. in the

previous year. The collections of cesses were not satisfactory, being only 66 per cent. on the current demand, against 99 per cent. in the preceding year. Of the amount remitted, Rs. 29,780 were balances of illegal cesses, and Rs. 5,471 were made up principally of balances of rent of lands washed away by rivers. Rupees 7,240 of the irrecoverable balance of rent, amounting to Rs. 9,480, are nominal, and have already been remitted; the remainder is under enquiry, as also the irrecoverable and doubtful balances of cesses. DINAGEPORE.

120. The sum of Rs. 712 was realised on account of debts due to the estate, and the balance was Rs. 605. The debts due by the estate, including Rs. 300 which were incurred on account of costs of suits, were Rs. 558, of which no portion was liquidated during the year. The total receipts from all sources, were Rs. 1,17,208, while the total disbursements were Rs. 1,11,761, leaving a cash balance of Rs. 5,447. The cost of management, including Rs. 824 on account of expenditure incurred for the manager's bungalow, was Rs. 16,794, which gives 16 per cent. on the current rent and cess demand of Rs. 1,04,957. The expenditure for the construction and repairs of roads, for raising the land on all sides of the ward's premises, clearing jungle, &c., was Rs. 9,825, of which Rs. 5,512 were spent in the previous year, though the amount was adjusted in the accounts of the year under report. The estate supports a middle class school and a dispensary at Churamon, and contributes to the maintenance of other schools and dispensaries; it paid during the year Rs. 1,172 on these accounts. The condition of the tenantry is reported to be good.

121. The ward is reading in the 4th class of the Benares collegiate school, and is reported to be intelligent, studious and well conducted.

122. *Haripore.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 23,982, was paid. The realisations on account of rent and cesses due to the estate were Rs. 44,153, and the balance, after deducting remissions, amounting to Rs. 4,500, was Rs. 17,438, which are all good. The collections were 109 per cent. on the current demand, Rs. 40,713, but the balance is heavy, being almost half of the current demand. The attention of the manager has been drawn to this, and further improvement is expected during the current year. It is satisfactory to observe that the estate is in a completely solvent state, with an insignificant debt of Rs. 83 only, and a cash balance of Rs. 12,312. The estate contributed Rs. 303 during the year towards the maintenance of a vernacular school, and for the construction of a house for another school lately opened. The manager was in the interior for only twenty days. The condition of the tenantry, and their relations with the manager, are reported to be satisfactory.

123. The ward, who is receiving elementary education in the vernacular under a governess, on a salary of Rs. 20 per mensem, made fair progress in her studies.

124. *Tahirpore, Senior Branch.*—The estate was released in 1881-82. On the death of Rajah Chandra Sikharishwar Rai, his widow, Rani Showdamini Debya, obtained a certificate from the District Judge, under Act XL of 1858, for the management of the property on behalf of his minor son, Sasi Sikharishwar Rai. At the instance of Rani Jai Sundari Debya, mother of the late Rajah, the District Judge cancelled the certificate on the ground that the estate was not properly managed by Rani Showdamini Debya, and gave the Collector the charge of the property in October 1866, under section 12 of the Act. The ward, Sasi Sikharishwar Rai, attained his majority in December 1881, when the property was made over to him. The period of Government management thus extended over 15 years. RAJSHAHYE.

125. The estate is situated in six districts, the lands being mostly low and subject to inundation. It consists of 41 revenue-paying estates, 4 rent-free estates, 2 patni talooks, and 3 kaimi jotes, and was chiefly held khas. During the period of Government management, the whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 5,24,115, Rs. 10,654, and Rs. 22,370, respectively, was paid. The rental of the property was raised from Rs. 69,698 to Rs. 85,094. Of the total rent and cess demand due to the estate, amounting to Rs. 12,57,989, Rs. 11,61,746, or 92 per cent., were collected, and Rs. 26,276 remitted, leaving a balance of Rs. 69,967, of which

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Rs. 9,960 were reported to be bad and irrecoverable at the date of release of the property. The whole of the debts due to the estate, amounting to Rs. 6,397, were recovered, with the exception of a sum of Rs. 886, which was written off the accounts as irrecoverable. The debts due by the estate, when taken in charge, were Rs. 30,054, and Rs. 15,832 accrued during Government management, making a total of Rs. 45,886, the whole of which, excepting a small sum of Rs. 739 (representing Government revenue paid by the co-sharers on behalf of the estate through a misapprehension), was liquidated. The total receipts from all sources were Rs. 12,08,800. Of this, Rs. 6,23,434 were paid on account of revenue, rent, cesses, debts, rates, and miscellaneous charges; Rs. 1,56,257 or 13 per cent. of the receipts were expended on management; Rs. 34,906 for law charges; Rs. 2,64,710 for the maintenance of the proprietor and family, religious and social ceremonies, &c.; Rs. 33,546 for the education of the minor; Rs. 4,103 and Rs. 2,290 for the support of schools and dispensaries, respectively; Rs. 8,195 for famine relief and works of improvement; Rs. 11,280 for the construction and repairs of houses; Rs. 60,322 were invested in Government securities, and the cash balance, when the ward took charge of his property, was Rs. 9,757.

126. The tenants in the portion of the estate in Rajshahye, who live mostly upon the proceeds of mulberry leaves and cocoons, are reported to be not so prosperous now as they were many years ago, owing to the fall in the selling prices of silk; the condition of those living in other parts of the estate has been comparatively good during the Court's management.

127. During the Court's management, some important civil suits were brought against the estate, the details of which are reported in paragraphs 114 and 150 of the Board's reports for 1879-80 and 1880-81, respectively.

128. The ward was for seven years in the Calcutta wards' institution. In September 1878 he went to Beauleah, and attended the local collegiate school; subsequently he was placed in charge of the management of part of his property. The Commissioner writes :—

"The late ward is a young gentleman who does credit to the Calcutta wards' institution, and to our general care. His conduct is excellent in every respect, and he takes great interest in the business of his estate. The instructions given to him in the manager's office during the last 18 months of our charge, have thus produced very satisfactory results. On coming of age, he wrote me a private letter, expressing in warm terms his gratitude for the care taken of him and his property by the officers of Government."

129. *Tahirpore, Junior Branch.*—The demands of revenue, rent, and cesses due from the estate, amounting to Rs. 30,213, Rs. 3,171, and Rs. 3,519, respectively, were paid, except Rs. 885 on account of revenue and Rs. 15 on account of rent, which are reported to be nominal balances. The collections of rent and cesses due to the estate were Rs. 65,895, or 91 per cent. on the current demand Rs. 72,310, against 100 per cent. in the previous year; this reduction is said to be owing to the temporary suspension of collections in view of the property being farmed to the proprietor of the senior branch estate; and to the fact that the proprietor of the senior branch estate gets his share of the rent and cesses first, and if a ryot is not well off, or has to meet any special expenses, he withholds the junior branch share. The remissions amounted to Rs. 16,798, principally due from ryots who had absconded, or who had no property from which the arrears due from them could be realized. The balance was Rs. 30,104, of which Rs. 422 only are said to be irrecoverable. Rs. 3,267 were paid on account of debts due by the estate, and the balance still due is only Rs. 625.

130. The works of public utility executed in the estate were as follows :—A canal in pergunnah Puttah, in Maldah, connecting the river Punonreah with Ishareegunge, was opened at a cost of Rs. 192, of which Rs. 72 only had to be paid from the funds of the estate; Rs. 200 were subscribed by the estate for the drainage of the town of Rampore Beauleah; another canal, more than two miles in length, has been opened by the tenants in police station Bagmara at their own expense, and is said to have proved very useful for agricultural purposes. The estate contributed Rs 418 towards the maintenance of *patshalas* in Rajshahye and Maldah, and Rs. 376 for the maintenance of three dispensaries, one at Tahirpore, another in Maldah, and the third in Dinagepore.

131. The condition of the tenantry is not good in all parts of the estate. The ryots in both Rajshahye and Maldah, who hold mulberry lands, have suffered severe loss by the falling off in the price of silk; the other ryots are comparatively better off, except those of Dinagepore, who solely depend on one crop, *i.e.*, paddy, and the outturn of that crop was not good on account of a scanty rainfall. The relations between the tenantry and the management are amicable.

132. The proposal to let the estate in farm to the proprietor of the senior branch estate, referred to in paragraph 162 of the previous year's report, was not considered advisable in the interests of the ward, and it has been decided to retain the estate under direct management for the short time during which it will be under the charge of the Court of Wards.

133. The civil suit instituted by Jagadishwari Debya, now pending in appeal before the Privy Council, is being compromised, the plaintiff having surrendered her right to adopt a son and all her claims to the estate, on payment by the two wards and their brother, Baboo Tarakiswar Rai, of Rs. 3,000 down, and a monthly allowance of Rs. 200 for her maintenance for life. This compromise has saved a good deal of expense, and is satisfactory to both parties. Another civil suit has been instituted against the estate, as well as against the other co-sharers, by one Girish Chunder Lahiri, claiming certain landed property as the adopted son of Baroda Soondari Debya, who was the ward's father's sister. The case is pending in the Court of the Subordinate Judge of Rajshahye.

134. The manager's head-quarters are at Rampore Beauleah; but he was out in the interior for 61 days in the year. It was proposed to remove his office to Tahirpore, but the proposal could not be carried out for want of accommodation there, and the expense of building would be too great. Moreover, the senior ward comes of age in November 1883, and it is not yet known what arrangement he would prefer.

135. The two wards, Bisheswar Rai and Kasiswar Rai are reading in the 5th year class of the Rajshahye collegiate school. The progress of the former was unsatisfactory, owing partly to his bad health; the latter did tolerably well at the last annual examination. Bisheswar is also learning zemindari business in the manager's office.

136. *Puttea.*—The demands of revenue (Rs. 13,965), rent (Rs. 2,627), and cesses (Rs. 2,148) were satisfied, excepting Rs. 867, Rs. 810, and Rs. 58, respectively. Of the balance of revenue, Rs. 762 were due for the month of March, but only payable in the kist of June, and the remainder (Rs. 105) is nominal. The current (Rs. 40,347) and arrear (Rs. 37,807) demand of rent and cesses due to the estate was Rs. 78,154; the collections amounted to Rs. 36,470, or 90 per cent. on the current demand; the remissions were Rs. 15,325, principally on account of diluvion of lands, illegal cesses, absconding of ryots, lands not in possession of the estate, or found to be rent-free, &c.; the balance was therefore Rs. 26,359, of which Rs. 4,914 are reported to be irrecoverable, and Rs. 8,385 are doubtful of recovery. The recoveries on account of debts due to the estate were Rs. 300, and the balance was Rs. 426. The liabilities of the estate, which were Rs. 10,698 at the end of 1881-82, were reduced to Rs. 8,086 during the year under report. The unsatisfactory results of the year may be attributed mainly to the inefficiency of the late manager, Baboo Jogesh Chunder Bagchi, but partly to the two changes in the managing agency which followed his resignation.

137. No improvements were attempted during the year for want of funds. Sugarcane is grown in some parts of the estate, and the ryots have learnt to use Beehea mills and pans for the manufacture of goor, hiring them at Rs. 24 per mensem from European firms. The condition of the tenantry is generally good, but the ryots of Soorjobhag and some other villages are reported to be not very well off. The outturn of paddy and of the spring crops in those villages was indifferent. The relations between the management and the tenants are for the most part satisfactory. A dispute has, however, sprung up on account of revision of rates of rent in pergunnah Lushkarpore by the ward's co-sharers, and the ryots have withheld payment. This subject is under the Commissioner's consideration.

138. The ward, who is 16 years of age, is in the 7th year class of the Rajshahye collegiate school, and his acquirements are below the average of boys of his age who are educated at sudder station schools.

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139. The new manager joined office in December, and was out in the interior for 35 days, visiting not only this estate, but also the Gobindpore and Mainam estates, which are under his charge.

140. *Chowgong.*—The whole of the Government revenue, amounting to Rs. 7,608, was paid. Of the rent (Rs. 346) and cesses (Rs. 3,068) due from the estate, Rs. 127 and Re. 1, respectively, were left unadjusted. The collections of rent and cesses due to the estate aggregated Rs. 36,589, or only 78 per cent. on the current demand, while the percentage in the previous year was Rs. 101. Out of the balance at the close of the year, amounting to Rs. 30,890, Rs. 21,206 are due from pergunnah Islamabad alone, viz. Rs. 19,803 from the ryots direct, and Rs. 1,403 from the patnidars. One cause of the unsatisfactory collections in this pergunnah is the unusually low market price of jute, the staple produce of that part of the country. The settlement of the pergunnah also considerably interfered with the work of collection. The dispute with the owner of pergunnah Patiladaha, referred in paragraph 169 of the previous year's report, has been amicably settled, the estate having recovered possession of a portion of the zemindari from which it had been dispossessed long ago; thus the nominal jumma of Rs. 4,675 will now be replaced by real income not much below that amount. The remissions granted during the year amounted to Rs. 23,374, of which Rs. 18,027 were nominally due from the ryots of pergunnah Islamabad alone, on account of lands which formed the subject-matter of dispute with the zemindar of pergunnah Patiladaha, and to which the ward never had a claim; Rs. 2,734 represented the rents of lands washed away by the river Brahmaputra; and Rs. 1,499 were on account of lands which were not in the possession of the ryots. Debts due to the estate, amounting to Rs. 761, were realised, and the balance was Rs. 3,023, of which Rs. 1,147 are irrecoverable. The debts due by the estate were reduced from Rs. 9,216 to Rs. 9,190; of the latter sum Rs. 8,179 are disputed.

141. The measurement of pergunnah Islamabad, in which the ward has a 10-annas share, has been completed at a total cost of Rs. 5,165. The area of the pergunnah has been found on measurement to be 73,670 bighas, an area considerably in excess of that for which the ryots pay rent. An amicable settlement was arranged, the ryots agreeing to pay an increase of four annas in the rupee, instead of six annas, which latter the Court of Wards could enforce by suit in the civil court. Up to December last 175 ryots had signed kabuliyats, and since then a few more ryots have signed. The Commissioner has promised to take up the matter and to have it settled.

142. A tank was excavated, at a cost of Rs. 800, in the village Soair, in pergunnah Chowgong, where there is a scarcity of good drinking water, and Rs. 200 were subscribed towards the drainage scheme of Rampore Beauleah. The dwelling-house of the ward at Chowgong was repaired, and the tank within the enclosure was re-excavated, the total cost being Rs. 1,221; Rs. 277 were also spent in repairing cutcherry buildings. The estate contributes Rs. 10 per mensem towards the maintenance of three patshalas in pergunnah Chowgong.

143. The manager, who spent 215 days in the interior of the estate, was chiefly employed in the settlement of pergunnah Islamabad. His head-quarters are at present at Rampore Beauleah; but, after the settlement is finished, he will be located somewhere in pergunnah Chowgong.

144. The ward is 18 years of age, and is in the 8th year class of the collegiate school, and did well at the last annual examination.

RUNGPORE.

145. *Burdhankotee.*—The entire demand (Rs. 8,945) of Government revenue was liquidated. Of the rent (Rs. 1,315) and cesses (Rs. 2,066) due from the estate, Rs. 866 and Rs. 31, respectively, were not paid. The balance of rent was paid just after the close of the year. The collections of rent and cesses due to the estate were Rs. 33,359, out of a total demand of Rs. 55,436, *i.e.*, current Rs. 33,413 and arrear Rs. 22,023; the remissions were Rs. 8,729; the balance was thus Rs. 13,350, of which Rs. 30 only are reported to be irrecoverable. The collections are nearly 100 per cent. on the current demand, but they fall a good way short of the amount collected (128 per cent.) in the year 1881-82. The causes assigned for short collections are scanty rainfall, which prevented the sowing and transplanting of winter rice in proper time, and a heavy fall in the prices of jute, betelnut, and molasses. In former years dealers from Serajgunge, Pubna, and Bogra used to come and buy, but this year there was no

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such demand. The manager and his subordinates visited every village to make collections, but the result is not satisfactory. The remissions during the year were due principally to two causes, viz. Rs. 2,818 on account of disputed rents in tarruf Patee, disallowed by the civil court; and the remaining balance, which extended over many years, was on account of relinquishments, death of ryots, &c. The balance of debt due to the estate is the same as in the previous year, namely, Rs. 3,977. The manager explains that these debts are due from former tehsildars under duly registered instalment bonds, and it is unsatisfactory that no instalment could be recovered during the year.

146. The cost of management was Rs. 6,361, or 19 per cent. on the current rent and cess demand of Rs. 33,413. Excluding the butwara and settlement expenses, amounting to Rs. 294, and the charges (Rs. 249) for repairing cutcherry buildings, the cost will be Rs. 5,818, or 17 per cent. on the demand. This is still high, and reductions to the extent of Rs. 396 per annum have been sanctioned by the Board, with effect from the beginning of the current year. The sum of Rs. 15,915 was invested in Government securities, the market value of which on the 31st March 1883 was Rs. 15,568, and the cash balance was Rs. 12,339.

147. The estate has much waste land, but during the year an increase of Rs. 183 was obtained in the rental by the settlement of cleared lands. The people most useful in clearing jungle are the up-country and Boonah settlers, and the Garrows. In March 1883 the Garrow sirdar brought from the hills a fresh batch of that race; but as they do not understand the vernacular of the district, they are for the present kept at Burdhankotee to learn the language and the manners and customs of the people before being removed to the jungle. Rupees 300 were advanced to the Boonah settlers to purchase buffaloes and bullocks. The road from Burdhankotee to Gobindgunge, about a mile in length, constructed by the late proprietor about 30 years ago with masonry bridges, has been thoroughly repaired. A new hât, established at Burdhankotee at the expense of the estate, is held twice a week, and all articles in ordinary demand are brought for sale. It is believed that the establishment of this hât has greatly benefited the people. The question of introducing new crops into the estate or effecting other agricultural improvements has not found much favour with the tenants. The Collector says that they "do not like to hazard an experiment which their forefathers did not try." A small beginning has, however, been made, as two Beehea sugarcane-pressing mills were purchased from the funds of the estate, at a cost of Rs. 195; but as they arrived late in January, only one was used. It was let on hire and fetched Rs. 39. The daily outturn was five maunds of *goor*. People from a distance came to see the working of the mill, and seemed to understand its advantages. Some of the well-to-do ryots intend having such mills of their own next season. The tenants of the estate are not well off, and were compelled to borrow money from the mahajuns. The relations with the management are said to have improved since the abolition of illegal cesses.

148. The tehsil offices were regularly inspected by the manager, who spent 74 days in the interior, going about the estate and pushing on the work of collection. Two of the tehsil circles were also inspected by the sub-divisional officer of Gyabandah, within the jurisdiction of which the estate is situated. The manager's office at Burdhankotee was inspected by the Collector himself.

149. The ward is in the 9th class of the Rungpore zillah school, and the progress in his education appears to be satisfactory.

JULPIGOREE.

150. *Chaklajat.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 1,16,712, Rs. 1,646, and Rs. 38,314, respectively, was paid. The following table shews the demands, collections, and balances of rent and cesses, debts due to the estate, the receipts and disbursements, investments, cash balance, and the charges of management:—

	Current.		Arrear.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demands ...	3,05,861	31,786	1,65,721	68,350	4,71,582	1,00,136
Collections ...	1,94,698	4,066	1,17,352	39,189	3,12,050(*a*)	43,255(*a*)
Remissions ...	1,346	9	4,287	800	5,633	809
Balances ...	1,09,817	27,711	44,082	28,361	1,53,899(*b*)	56,072(*b*)

JULPIGOKEE.

	Rent.	Cesses.
(a) Percentage of collections on current demand ...	102	136
	Rs.	Rs.
(b) Bad and irrecoverable	2,049	641
Doubtful and disputed	253	59
Under process of realization	1,51,597	55,372
Total ...	1,53,899	56,072

Debts due to the estate.

	Rs.
Balance of last year	10,083
Accrued during the year	15,184
Total ...	25,267
Realized during the year	15,899
Remitted ditto	4,261
Balance	5,107(a)
Total ...	25,267
(a) Bad and irrecoverable	543
Under realization	4,564

Receipts and disbursements.

Cash balance of last year	1,37,500
Received during the year	5,00,011
Total ...	6,37,511
From which deduct expenditure	5,37,059
Cash balance ...	1,00,452

Investments in Government securities.

Made during the year	1,09,585
Previous investments	1,36,142
Total ...	2,45,727(a)
(a) Market value of securities on 31st March 1883	2,49,487

Charges of management.

Manager's salary, establishment, travelling allowance, commission, and contingencies	49,002(a)
Survey and settlement charges	38,595
Construction and repairs of cutcherry buildings	12,237
Total ...	99,834(b)

(a) Percentage of cost on current rent and cess demand of Rs. 3,37,647	14
(b) Ditto ditto ditto ...	29

The total collections of rent and cesses, though less than those of the preceding year, are still satisfactory, being 5 per cent. greater than a full year's demand; but the balances are heavy, amounting in the aggregate to Rs. 2,09,971, or nearly two-thirds of a year's demand. Another half-year's demand will have fallen due before the estate is released in October 1883, when the Maharajah will attain his majority. The manager's attention has been drawn to this, and it is expected that he has already taken special measures for the speedy realization of the balances, so that the estate may be handed over to the Maharajah with its collections in a satisfactory state. There was an increase of Rs. 7,268 in the rent-roll of the estate during the year, and also an abatement of Rs. 647; the increase was chiefly due to the re-settlement of tenures at enhanced rents; the reductions were mostly brought about by the re-settlement of some fisheries and hâts, which are settled annually with the highest bidders. The current demand of cesses in

the year under report, shews a decrease of Rs. 4,681, as compared with the demand of 1881-82; this is owing to the revision of the valuation.

151. The sum of Rs. 17,330 was expended on the improvements enumerated below. A new road, five miles in length, was constructed at a cost of Rs. 4,871, from the manager's head-quarters at Debigunge to the Sonahar tehsil office. An embankment affecting the water of the river Gaboona cost Rs. 2,352, and will irrigate a large tract of arable land belonging to the estate. Rs. 1,818 were spent on a sluice gate at Shealgazee, which will irrigate about 1,500 bighas of land. The tank at Boda, which supplies drinking water to many of the Chaklajat tenants in the vicinity, was deepened, and a masonry ghât added to it, at a total cost of Rs. 3,187. Another tank at Sonahar was re-excavated at a cost of Rs. 2,753. The balance was spent in repairs of embankments, &c. The estate also contributed Rs. 4,486 towards the maintenance of schools, and Rs. 2,628 were spent in dispensaries at Boda, Debigunge, and Litalya. There is nothing particular to mention about agricultural improvements. The cultivation of jute and sugarcane was slightly extended during the year, and four Beehea sugarcane-crushing mills were purchased by some of the well-to-do tenants of the estate. The first mill was introduced some years ago, and its working has fully convinced the people of its advantages.

152. The condition of the tenantry is good, and there is nothing to add under this head to what is stated in the previous year's report. The relations between the management and the estate are friendly, though a few ryots occasionally give trouble about enhancements.

153. The measurement of the estate, commenced in 1877, has now been nearly completed. Only a few mokurruri tenures and a few isolated jotes still remain to be measured; the work will probably be completed before the release of the estate in October next. The total increase of rental, in consequence of re-settlement, amounted to Rs. 54,566 up to the end of the year under report, from which, if the loss of rent on account of deaths, desertions, &c., be deducted, there remains a net increase of Rs. 39,687. The cost of the survey and settlement has been considerable, but the increase to the rent-roll gives a very good return for the expenditure.

154. The manager used to spend about four months each year on tour, but during the year under report he was unable to be out for more than 69 days, on account of a surgical operation which he had to undergo for cataract. While on tour the manager thoroughly inspected the tehsil offices in the interior, and the manager's own office was inspected by the Deputy Commissioner.

SECTION IV.

DACCA DIVISION.

155. In this division there were 14 wards' and 6 attached estates. One of the former, Dhankoora, an extensive property in Dacca and Mymensing, was taken in charge in September 1882. It was not until April last that the manager appointed could join his post, and he has not yet been able to extricate the accounts from the confusion in which he found them; the figures shown in this report are therefore approximate only, and a correct account of the assets and liabilities together with the scheme of management is reserved for the next annual report. The demands of revenue, rent, and cesses payable by the estates were Rs. 96,311, Rs. 61,696, and Rs. 37,300, and the balances at the close of the year, were Rs. 18,323, Rs. 44,470, and Rs. 6,226 respectively. The total demand of rent and cesses due to the estates was Rs. 6,87,732, *i.e.*, current Rs. 3,62,215 and arrear Rs. 3,25,517, including Rs. 1,75,929, the arrear with which the Dhankoora estate was taken in charge during the year. The collections amounted to Rs. 3,10,301, the percentage on the current demand being 85, or 12 per cent. less than in the previous year; the remissions amounted to Rs. 18,493, and the balance was Rs. 3,58,953, of which Rs. 2,09,379 and Rs. 73,716 were due to the Dhankoora and Jagat Kishore Acharjya's estates, in which the collections during the year were 58 and 91 per cent on the current demands, respectively. The total cost of management was Rs. 23,301, or 6 per cent. on the current rent and cess demand. Thirteen estates in this division are in debt. The total liabilities during the year were Rs. 6,24,467, of which Rs. 59,379 were paid, and Rs. 10 were reduced by compromise, leaving an unpaid balance of Rs. 5,65,078, of which Rs. 1,51,562 and Rs. 3,43,514 are due by the two estates above mentioned. Of the total expenditure of Rs. 158 for schools, and Rs. 1,954 for repairs to houses, Rs. 149 and Rs. 1,865 respectively were disbursed, in addition to Rs. 120 for dispensaries and Rs. 31 for improvements, from the funds of the estate of Jagat Kishore Acharjya. The total receipts of the year, including the cash balance (Rs. 63,335) of the year previous, was Rs. 4,13,396, while the disbursements amounted to Rs. 3,21,721, leaving a cash balance of Rs. 91,675.

156. On the subject of rates of rent, the Commissioner reports as follows :—

"In Dacca there have hitherto been only two petty estates under the Court of Wards. One of them, that of the minor daughters of the late Eradut Ali Khan, has recently been released. The rates at which rent has been assessed in these estates have been found on an examination made by the Collector to be very fair, and there is, the Collector states, no reason to believe that there is any overassessment in them. There has been some increase in the rental of both these estates during the year; but it was not in consequence of any increase in the rates, but in consequence of the letting out of some fallow lands for which hitherto no rent had been paid.

"The Collector states that only 19 petitions for relinquishment of lands were received about the latter part of the year. The grounds for the tenants' desire to relinquish their holdings were that the productive powers of the land had lately decreased. These cases are being enquired into, and if the statement made by the tenants be found correct, they will be allowed abatements in proportion.

"The Collector of Furreedpore has fully reviewed the assessments and balances in the wards' and attached estates in his district. It appears that in no estate was any attempt made to enhance the rates of rent during the Court's management. The Collector remarks :—'There is no rack-renting and no undue efforts on the part of the manager to raise the demands.' The heavy outstanding balances in most of the estates under the Court of Wards in this district are due to causes other than overassessment.

"The Collector of Mymensing has not reviewed the assessment of rents in his district in the manner indicated in the Board's circular No. 1A, dated 2nd January last; but he reports that in none of the estates in his district does overassessment prevail, and that the rents are got in without difficulty or objection. 'Indeed,' he remarks, 'there could not be a stronger proof that the ryots do not think they are rack-rented under the Court of Wards in his district than the eagerness with which the desire to get under the management of the Court has been expressed by the ryots in Kagmari.'

"No report has yet been received from Backergunge."

DACCA.

157. *Lalit Mohan Rai.*—Out of a total demand of revenue, rent, and cesses due from the estate amounting to Rs. 1,536, the sum of Rs. 84 was left unadjusted. The collections of rent and cesses due to the estate amounted to Rs. 9,256, or 106 per cent. on the current demand Rs. 8,710, and the balance was Rs. 4,202, of which Rs. 431 only are reported to be doubtful of recovery. The dispute between the wards and their uncles, regarding the title to one-sixth share of the whole estate, referred to in paragraph 199 of the previous year's report, has since the close of the year been decided by the High Court in favour of the wards. The two male minors live with their mother in the town of Dacca; the elder is in the 5th and the younger in the 3rd class of the collegiate school; the progress in their studies has not been satisfactory. The ryots of this estate and of the estate of Eradut Ali Khan are generally well off, and have matters pretty much their own way in consequence of the coparcenary system and the impossibility of combination among the cosharers; the failure of the winter crops has, however, somewhat reduced the ryots' usual profits. Both the estates are small and scattered; there was therefore no opportunity of effecting any improvements.

FURREEDPORE.

158. *Poorna Chandra Rai.*—The balances of revenue, rent, and cesses due from the estate at the end of the year under report, were Rs. 173, Rs. 12,544, and Rs. 482 respectively, which could not be paid for want of funds. The collections of rent and cesses during the year were only 87 per cent. on the current demand Rs. 12,274, and the balance was Rs. 12,897. This unsatisfactory result is attributed by the Collector to (1) the expiry of the term of a temporary hawala, the assets of which amounted to Rs. 6,000, the tenants withholding payment as soon as they found that the tenure would pass out of the hands of the manager; (2) the loss of crops in certain portions of the estate by the overflooding of the Megna river; and (3) the diluvion of certain lands by the river Megna, and the consequent desertion by the tenants. The debts due by the estate were reduced by Rs. 1,395 in the year under review, and the balance at its close was Rs. 27,695. In order to liquidate a portion of this debt, and the arrear rent and cesses due from the estate, the sale of a portion of the estate worth Rs. 25,000 was sanctioned, but property valued at Rs. 2,829 only was sold; notices of sale of several independent taluks and tenures were published, but the properties were not disposed of, as no one would bid a fair price for them. The general condition of the ryots is reported to be indifferent, and their relations with the management unsatisfactory. The two elder minors are being educated in the local zillah school, and are not favourably reported on by the head-master.

159. *Rukini Kant Rai.*—After the death of the late proprietor, Baboo Rukini Kant Rai, the property was under the management of his first wife Tripura Sundari Gupta. The second wife Raj Kumari made an application to the effect that Tripura Sundari was incapacitated by age from managing the estate, which was involved in debt, and she therefore prayed that the estate might be taken under the Court of Wards. In accordance with this petition the estate was brought under the Court's charge under Act IX (B.C.) of 1879, in January 1882.

160. The landed property, which consists of 13 revenue-paying estates and 35 tenures (hawalas and ausut taluks), is scattered over the districts of Furreedpore and Backergunge, the principal portion being in the former district; the area cannot be stated as there is no record of any measurement; the lands are low and much intersected by rivers and khals; the chief products are rice, cocoanuts, and betel-nuts. The current rent and cess demand of the estate, which is held khas, is Rs. 12,366, and the recurring charges amount to Rs. 10,026,* thus leaving a surplus of Rs. 2,340 per annum. The arrear rent and cesses due to the estate when it was taken in charge, were Rs. 7,092 and Rs. 1,370, respectively. Baboo Govind Chunder Mookerjee has been appointed manager of this estate on a salary of Rs. 30 per mensem. The estate is involved in debt to the extent of Rs. 35,495, of which Rs. 25,000 are due

	Rs.
* Government revenue ...	3,641
Rent to superior landlords	2,629
Cesses	1,059
Management of property...	1,344
Law expenses	100
Maintenance of proprietor and family	713
Education ... •	300
Miscellaneous charges ...	45
General management and treasury rates	195
Total ...	10,026

FURREEDPORE. on a decree to Guru Churn Pal of Bhojeswar. The endeavours of the manager to bring about an amicable settlement failed. The court rejected an application for extension of time, which was accompanied by a tender of Rs. 2,000 in part payment, and the greater portion of the estate was sold for the inadequate sum of Rs. 17,600. The principal purchaser was the decree-holder, and as some malfeasance on his part is suspected, a petition has been presented to the court with the view to the sale being set aside, and the Commissioner has been asked to report on the subject. The tenants are reported to be well off, but the manager complains that they sided with the judgment-creditor and withheld payment of rents, when it became known that the latter intended to buy the estate.

161. The three elder minors are under the guardianship of Baboo Rojoni Kanta Gupta; they attend the Pogose school at Dacca, and have made satisfactory progress in their studies. The two younger minors are being educated in the Jopsha school under the care of their mother, and the progress made by them is said to be tolerably good.

BACKERGUNGE. 162. *Hari Charan Chakravarti.*—The property, which consists only of a share in a joint estate, was in 1285B.S. let out in farm for five years to Rádhika Ranjan Chuckerbutty; the term of the lease will expire at the end of the current Bengali year 1290. The collections during the year were Rs. 1,467 or 30 per cent. on the current demand Rs. 4,846, and the balance was Rs. 10,220 which was due from the farmer for the years 1288 and 1289B.S. Of the balance, Rs. 1,703 are covered by decrees. The balances of Government revenue, rent due to superior landlords, and cesses due from the estate, were Rs. 2,721, Rs. 4,137, and Rs. 1,881 respectively, which could not be adjusted by the manager for want of receipts of payment by the farmer, who, according to the terms of the lease, was required to pay revenue, rent, and cesses from the farming rent. The ward applied for the release of his estate to the Judge, who cancelled the order of December 1868, which placed the estate under the charge of the Collector under Act XL of 1858. The Court of Wards thereupon fixed the 27th June 1883, for the formal release of the property. All sums due to Government up to that date, are reported to have been adjusted.

163. *Prasanna Kumar Datta.*—The account of the Government management of this property not having been received from the local officers in time for incorporation in the report for 1881-82, it is included in this report.

164. Prasanna Kumar Datta having been declared a lunatic, his estate was taken charge of on the 10th April 1871, under section 11, Act XXXV of 1858, on the requisition of the District Judge. The ward died on the 15th May 1881, from which date the estate ceased to be under management. The period during which the estate was under the charge of the revenue authorities was over ten years.

165. The estate, which consists of small shares in certain under-tenures, is situated in the Perozepore sub-division. When it was taken in charge, the rental was Rs. 315, when released, it was Rs. 203; the reduction being due to the sale of a portion of the property in execution of a decree obtained against the proprietor for arrears of rent. The annual rent payable to superior landlords was originally Rs. 57, but after the sale referred to above, it was reduced to Rs. 49. The total amount of rent and cesses due to superior landlords at the date of release was Rs. 298. During the period the estate was under management, the total rent and cesses due to it amounted to Rs. 2,607, of which Rs. 1,885 were collected, and Rs. 404 remitted, leaving a balance of Rs. 318. The total receipts from all sources were Rs. 2,128, and the expenditure amounted to Rs. 1,962; the cash balance was therefore Rs. 166. In regard to the management of the estate, the Commissioner writes:—

"The short collections are stated to be owing to the opposition of the co-sharers, who put all manner of obstacles by instigating the ryots to withhold payment. It is also stated that the provisions of the Certificate Act could not be enforced, owing to there being no sufficient funds to the credit of the estate, to pay the necessary costs. The management of this estate can hardly be said to be creditable. At the same time it would appear that it was not an estate susceptible of improvement, and owing to its situation at a distance from head-quarters and being held in coparcenary with other shareholders, not very easy to manage."

166. *Bepin Behari Das.*—Notwithstanding that the collections are 124 per cent. on the current demand Rs. 2,765, the balance is very heavy, amounting to Rs. 8,131, or nearly three years' demand. It is reported that the tenants of two different villages in the estate combined not to pay their rents; the combination has, however, now collapsed, the tenants finding it more conducive to their interests to pay their rent regularly. The condition of the tenantry appear to be good, the lands are fertile, and the rates of rent are reported to below. The minor is entered at the Government English school at Burrisaul, but pays little attention to study. BACKERGUNGE.

167. *Nabadurga Debya.*—The collections of rent and cesses in this estate were 104 per cent. on the current demand Rs. 19,031, and the balance was Rs. 5,630, nearly the whole of which is said to be recoverable. The balance of revenue (Rs. 2,395) and cesses (Rs. 800) due from the estate, was paid after the close of the year. The cash balance on the 31st March 1883, amounted to Rs 15,719. No improvements could be effected, as the co-sharers of the estate (which is held in coparcenary) were found unwilling to incur any such expenditure. The estate has been under partition since the year 1820.

168. *Jagat Narain Rai.*—After the estate was released in March 1881, on the death of the lunatic ward, the revenue-paying portion of it was re-attached under clause 2, section 23, Act IX (B.C.) of 1879, as amended by section 4, Act III. (B.C.) of 1881, for the recovery of the arrears of Government revenue, which accrued during the management of the estate by the Court of Wards before its release. The present owners are Tara Prasanna Rai, adopted son of the late ward, and Autullya Narain Rai, who is a minor. The tenantry of the estate are reported to be well off. The collections during the year were very unsatisfactory, being only 82 per cent. on the current demand of Rs. 9,074, and the balance was Rs. 11,208, or more than one year's demand. The revenue and cesses remaining unpaid by the estate at the close of the year, were Rs. 9,253 and Rs. 465, respectively. The special attention of the manager and Collector has been drawn to the management of this estate, and they have been requested to realise the dues of the estate and liquidate the Government revenue, in order that the estate may be released from attachment.

169. *Jagat Kishore Acharjya.*—The whole of the Government revenue (Rs. 45,809) and cesses (Rs. 17,722), was paid by the estate, except Rs. 15 on account of revenue and Rs. 4 on account of cesses, which were paid by the cosharers. Of the demand of rent and cesses due to superior landlords, Rs. 3,236 rent and Rs. 65 cesses were left unpaid, as neither the landlords nor their agents applied for the money. The current demand of rent was Rs. 1,77,316, and the arrear demand, Rs. 61,502, making a total of Rs. 2,38,818, of which Rs. 1,60,949, or 91 per cent. on the current demand, were realized, and Rs. 12,540 remitted, leaving a balance of Rs. 65,329, of which Rs. 2,314 are reported to be irrecoverable, Rs. 4,724 doubtful and disputed, Rs. 39,578 good and in process of recovery, and the remaining Rs. 18,713 was not realizable before the close of the year. Out of a total demand of cesses amounting to Rs. 23,473, Rs. 11,457, or 105 per cent. on the current demand Rs. 10,877, were collected, and the balance after deducting remissions amounting to Rs. 3,629, was Rs. 8,387, of which Rs. 553 are irrecoverable or doubtful of recovery, Rs. 3,715 are in process of recovery, and the remainder was not recoverable within the year. The total collections are far from satisfactory, but the Commissioner states that they would have been much better had not certain refractory ryots of Sutiakhali wilfully withheld payment of rent; large arrears are also said to have accrued on the estate in the district of Moorshedabad. The debts due by the estate at the end of 1881-82, amounted to Rs. 3,76,440, and Rs. 21,828 accrued during the year on account of interest, making a total of Rs. 3,98,268, of which Rs. 54,744 were liquidated, and Rs. 10 remitted, leaving a balance of Rs. 3,43,514 at the close of 1882-83. Of the total debts due to the estate amounting to Rs. 19,184, Rs. 9,129 were realized, and Rs. 871 remitted, leaving a balance of Rs. 9,184, of which Rs. 978 are irrecoverable. The MYMENSINGH.

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total receipts of the year, including the cash balance (Rs. 29,255) of the previous year, amounted to Rs. 2,25,823, and the expenditure to Rs. 2,03,676, leaving a cash balance of Rs. 22,147 at the close of the year under report. The cost of management was Rs. 9,954, or only 5 per cent. on the current demand (Rs. 1,88,193) of rent and cesses. The subscriptions to schools and dispensaries amounted to Rs. 149 and Rs. 120, respectively, and the repairs to the ward's houses cost Rs. 1,865.

170. As regards litigation, the Commissioner writes:—

The result of the civil suit instituted by Pudma Kumari and Sridhar Acharjya against this estate has already been reported in paragraph 222 of the Board's report for 1881-82; it has also been reported that in consequence of the Privy Council declaring Gagan Chunder Chaudhuri to be the preferential heir, the mother of the minor purchased his interest in the estate. She then offered to make over to the minor the rights, &c., thus purchased by her on the repayment to her of all sums expended by her in acquiring them. The ward's mother has been paid Rs. 30,000 down, and is to get a further annual payment of Rs. 14,500, which represents the amount of the annual rental of the taluks which she had made over to Gagan Chunder Chaudhuri for his life-time; this payment will cease on the death of the said Gagan Chunder Chaudhuri.

"The suit instituted by Jogendra Kishore Roy, valued at fifty lacs of rupees, reported last year, was decided in favour of the minor on a point of law at the first hearing, and no appeal has since been preferred against that order; this case may be therefore looked upon as disposed of."

171. The ward, who was being educated in the Hindu school, Calcutta, has since the close of the year been removed to Mymensingh to learn zemindari business; he is a young man of much promise, and likely to prove a good landlord.

172. *Annada Nath Chaudhuri.*—The late proprietor of the estate, Radha Nath Surma Chaudhuri, of Bridebstan, died in Ashar 1279B.S., leaving a widow and two minor sons, one Ambica Nath and the other Annada Nath Chaudhuri, the former having been adopted before the birth of his own son, Annada Nath. Radhanath's will excluded Ambica Nath, who had reached his majority, from the management of the estate, and Hurnath Bhuttacharjya, the deceased's guru, was appointed executor and guardian of his sons. In August 1873, Hurnath Bhuttacharjya obtained from the Judge a certificate under Act XL of 1858, as administrator of the estate. In April 1877, he petitioned the Judge, asking to be relieved of his duties as administrator. The accounts which the Court called upon him to furnish showed strong grounds for belief that he had acted fraudulently with regard to the estate. The Judge thereupon cancelled the certificate which had been granted to him and made over the estate to the Collector on the 12th June 1877, and from that date to 1st August 1882, it was under the management of the Court of Wards.

173. The estate comprises two kharija taluks, paying revenue and cesses to Government amounting to Rs. 21, and two shikmi taluks paying rent and cesses to superior landlords amounting to Rs. 244, while the rent and cesses recoverable from the ryots of these taluks amount to Rs. 827, thus leaving a gross profit of Rs. 562 per annum. During the period the estate was under the Court's management, the whole of the revenue and cesses (Rs. 104) due to Government was liquidated. Of the rent and cesses (Rs. 1,665) due to superior landlords, Rs. 683 were paid, leaving a balance of Rs. 982, which could not be paid owing to there being no funds available after paying the ordinary expenses of the proprietors, and charges of management. The total rent and cesses due to the estate amounted to Rs. 4,280, of which Rs. 3,764 were realized, and Rs. 3 remitted, leaving a balance of Rs. 513, of which Rs. 10 were covered by decrees, and the collection of the remainder was impeded by Ambica Nath Chaudhuri, who informed the tenants in April 1882 that the Judge had ordered the release of the estate, and induced them to withhold payment to the Court of Wards' manager. The debts due by the estate were reduced from Rs. 596 to Rs 236. The total receipts of the estate were Rs. 3,880, and the expenditure was Rs. 3,872; the cash balance was therefore Rs. 8. The charges on account of management, law suits, and rates, were Rs. 1,248, and the allowances to proprietor and family amounted to Rs. 1,365.

174. On the application of Ambica Nath Chaudhuri, the adopted son of the deceased proprietor, the Judge ordered the release of his share in the estate,

and granted a certificate of administration to his mother on behalf of the minor Annada Nath Chaudhuri, who was 11 years of age when the estate was released.

175. *N. P. Pogose.*—Mr. N. M. Pogose having attained his majority on the 25th September 1881, his share in the property was released from the jurisdiction of the Court of Wards. The estate now under management, belongs to Master P. N. Pogose, who has lately been admitted into the Diocesan Board school at Mussoorie, and to Miss L. M. Pogose, who is living under the care of her aunt, Miss A. Christian.

SECTION V.

CHITTAGONG DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Chittagong.	Rajkrishna Banerjee.	Raj Luksmi Debya ...	Not known.	Regulation X of 1793	1837	50,484	...	7,486	57,970	60,615	7,375	67,990	10,020	12,189	74,508	8,922	61,101	7,414	68,515	100·7	...	2,626
		Shib Gopal Banerjee ...	16																			
	Fuzl Ahmed ...	Fuzl Ahmed	20	Ditto	1863	4,986	76	792	5,854	7,462	673	8,135	2,281	170	15,653	1,281	7,545	609	8,154	100·2	...	264
		Buzl Ahmed	17																			
	Amirunnissa* ...	Amirunnissa	22	Act XL of 1858 ...	1870	.....	...	...	.....	238	11	249	249	79	917	15	194	6	200	80·3	...	54
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	41	Act XXXV of 1858 ...	1873	5,459	888	884	7,231	10,120	741	10,861	3,630	2,198	11,898	872	8,832	736	9,568	88·0	...	180
	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	35	Act IV (B.C.) 1870 ...	1873	15,451	390	2,986	18,827	28,662	2,438	31,100	12,273	2,395	45,711	3,352	27,242	2,308	29,550	90·5	...	741
	Magun Das Rai	Magun Das Rai	76	Ditto	1877	19,936	332	3,139	23,407	37,809	2,873	40,682	17,275	1,863	46,921	3,828	34,962	2,436	37,398	91·9	245	333
	Romesh Chandra Chaudhuri.	Romesh Chandra Chaudhuri.	19	Act XL of 1858... ...	1878	920	481	307	1,708	2,985	208	3,193	1,485	323	6,544	380	2,948	189	3,137	98·2	4,685	248
	Asad Ali Khan...	Asad Ali Khan	39	Act IX (B.C.) of 1879	1881	12,004	579	2,414	14,997	22,818	3,002	25,820	10,823	753	41,634	5,252	21,190	2,693	23,883	92·5	...	342
	Fuzl Ali Khan	Ashraf Bibi	25	Ditto	1882	6,504	201	1,909	8,614	13,677	1,836	15,513	6,899	93,991	25,180	3,936	6,330	1,186	7,516	48·4	...	35
		Salamat Ali Khan ...	8																			
Noakholly.	Miss M. D. I. Courjon.	Miss M. D. I. Courjon ...	12	Act IV (B.C.) of 1870...	1874	35,277	91	6,216	41,584	59,341	5,686	65,027	23,443	2,117	75,426	7,059	62,389	5,745	68,134	104·7	...	4,180
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	18	Act XL of 1858 ...	1878	171	2,905	224	3,300	5,346	166	5,512	2,212	573	8,490	353	5,673	169	5,842	105·9	...	771
	Gunga Charan Mozumdar.	Soshi Mukhi	12	Act IV (B.C.) of 1870...	1879	276	2,759	527	3,562	6,549	511	7,060	3,498	64	12,810	1,086	7,759	602	8,361	118·4	...	723
Tipperah.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	48	Act XXXV of 1858 ...	1867	19,200	7,288	4,024	30,512	76,513	3,133	79,646	49,134	29,078	1,59,293	6,080	76,234	2,864	79,098	99·3	...	9,995
				Total ...	...	1,70,668	15,990	30,908	2,17,566	3,32,135	28,653	3,60,788	1,43,222	1,45,793	5,24,985	42,416	3,22,399	26,957	3,49,356	96·8	4,930	20,492
	Trust Estate.																					
Noakholly.	Panameah ...	Donor, Panameah ...	.....	Government order No. 735, dated 16th March 1881.	1881	.....	336	35	371	576	55	631	260	229	885	74	721	63	784	124·2	...	50
				Grand Total ...	...	1,70,668	16,326	30,943	2,17,937	3,32,711	28,708	3,61,419	1,43,482	1,46,022	5,25,870	42,490	3,23,120	27,020	3,50,140	96·8	4,930	20,542

* The estate was released on the 1st November 1882.

SECTION V.

CHITTAGONG DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Wards' Estates.																								
Chittagong.	Rajkrishna Banerjee	Raj Luksmi Debya ...	Not known.	Regulation X of 1793	1837	55	...	...	13,320	1,512	3,244	191	...	3,435	5·1	...	35	24	300	154	74,072	5,310	35,655	.....	1874-75, paras. 229 & 230
		Shib Gopal Banerjee ...	16																						
	Fuzl Ahmed ...	Fuzl Ahmed	20	Ditto	1863	3,343	282	1,595	6,761	646	718	...	...	718	8·8	123	...	...	...	...	7,549	198	.....	.....	1874-75 ,, 231 & 232
		Buzl Ahmed	17																						
	Amirunnissa* ...	Amirunnissa	22	Act XL of 1858 ...	1870	...	...	...	723	10	28	...	...	28	1·1	...	...	...	...	...	225	80	.....	.....	1874-75, para. 241
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	41	Act XXXV of 1858 ...	1873	617	2	1	2,848	136	677	82	...	759	6·9	...	...	...	164	131	9,615	1,277	1,507	.....	1874-75, paras. 238 & 239
	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	35	Act IV (B.C.) of 1870...	1873	1,162	755	94	15,509	1,013	3,253	129	...	3,382	10·8	14	61	36	266	383	25,859	2,685	5,524	.....	1874-75 ,, 233 to 237
	Magun Das Rai	Magun Das Rai	76	Ditto	1877	3,607	53	124	11,775	1,381	3,216	225	61	3,502	8·6	6,060	...	24	364	...	25,690	4,199	.....	39.431	1877-78 ,, 357 ,, 364
	Romesh Chandra Chaudhuri.	Romesh Chandra Chaudhuri.	19	Act XL of 1858... ...	1878	485	516	276	3,056	180	420	...	...	420	13·1	5,258	...	...	...	4	2,368	343	.....	496	1878-79 ,, 178 ,, 183
	Asad Ali Khan...	Asad Ali Khan	39	Act IX (B.C.) of 1879...	1881	1,664	771	333	17,359	2,230	3,533	541	...	4,074	15·0	193	...	24	192	...	19,565	930	.....	16,227	1881-82 ,, 232 ,, 237
	Fuzl Ali Khan	Ashraf Bibi	25	Ditto	1882	...	482	20	18,942	2,757	766	...	...	766	4·9	...	...	...	...	...	16,747	84,029	.....	75	1874-75 ,, 243 ,, 250
		Salamat Ali Khan ..	8																						
Noakholly.	Miss M. D. I. Courjon.	Miss M. D. I. Courjon...	12	Act IV (B.C.) of 1870...	1874	...	...	...	12,637	1,302	9,114	237	19	9,370	14·4	...	146	30	600	108	56,118	8,059	.....	683	1877-78 ,, 365 ,, 377
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	18	Act XL of 1858 ...	1878	42	1,234	119	2,817	184	572	...	...	572	10·3	...	80	...	187	...	5,727	620	11,055	834	1879-80 ,, 187 & 188
	Gunga Charan Mozumdar.	Soshi Mukhi	12	Act IV (B.C.) of 1870...	1879	...	847	211	4,767	457	770	...	...	770	10·9	1,748	...	...	785	...	5,566	279	.....	13,700	1874-75 ,, 237 to 268
Tippera.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	48	Act XXXV of 1858 ...	1867	...	...	...	71,222	2,887	12,611	171	45	12,827	16·1	...	495	429	5,282	618	75,931	22,589	1,41,175	.....	
				Total ...	...	10,975	4,942	2,773	1,81,736	14,695	38,922	1,576	125	40,623	11·2	13,396	817	567	8,140	1,398	3,25,032	1,30,598	1,94,916	71,446	
	Trust Estate.																								
Noakholly.	Panameah ...	Donor, Panameah ...	.....	Government order No. 735, dated 16th March 1881.	1881	...	...	...	98	6	134	...	...	134	21·2	...	149	...	...	...	560	220	1,106	.....	1881-82, para. 242
				Grand Total ...	...	10,975	4,942	2,773	1,81,834	14,701	39,056	1,576	125	40,757	11·2	13,396	966	567	8,140	1,398	3,25,592	1,30,818	1,96,022	71,446	

* The estate was released on the 1st November 1882.

SECTION V.

CHITTAGONG DIVISION.

176. The number of estates under management in the Chittagong division was 14, of which one (Amirunnissa) was released, and another (Fuzl Ali Khan) was taken in charge during the year under report. The Government revenue due from the estates was Rs. 1,78,698 of which Rs. 10,975 were left unliquidated. Of this sum Rs. 3,343 were due from the estate of Fuzl Ahmed and could not be paid for want of funds, and the balance, except Rs. 42 unpaid by the estate of Ananga Mohan Mozumdar in Noakholly, was due from 6 estates in Chittagong, and is reported not to have been liquidated because the khas tehsildars had not entered on their rent roll the demand for the lands newly settled, and because there were discrepancies between their and the manager's accounts. The Collector has been informed that this explanation is insufficient. Of the rent (Rs. 21,667) and cesses (Rs. 36,200) due from the estates, Rs. 4,942 and Rs. 2,773 were not paid. The collections of rent and cesses due to the estates were Rs. 3,50,140, or 96 per cent. on the current demand, Rs. 3,61,419, against 106 per cent in the preceding year; the reduction is marked in all the estates in the district of Chittagong, and in the estate of Basharat Ali Chaudhuri in Tipperah; the balance, after allowing Rs. 21,803 for remissions, was Rs. 1,96,535, against Rs. 2,06,941, the balance at the commencement of the year. The total management charges were Rs. 40,757 or 11 per cent. on the current demand. Seven estates are in debt in this division, the liabilities, after payment of Rs. 13,396, being at the close of the year Rs. 71,446, of which Rs. 39,431, Rs. 16,227 and Rs. 13,700 are due from the estates of Magun Das Rai, Asad Ali Khan, and Gunga Churn Mozumdar, respectively. The donations to schools and dispensaries were Rs. 966 and Rs. 567 respectively; the expenditure for the construction and repairs of the wards' houses was Rs. 8,140, while the amount spent for the improvement of the properties was Rs. 1,398 only. The total receipts were Rs. 5,21,634 and the disbursements amounted to Rs. 3,90,816, leaving a cash balance of Rs. 1,30,818, of which Rs. 84,029 were to the credit of the estate of Fuzl Ali Khan. The total value of the Government securities was Rs. 1,96,022, of which Rs. 1,41,175 were owned by the estate of Basharat Ali Chaudhuri.

177. As regards rates of rent, the Commissioner reports as follows :—

"It is only in the estate of the ward Saiyed Basharat Ali Chaudhuri of Tipperah that there is any fear of over-assessment, to remedy which a cadastral survey of the whole estate is in contemplation. As a preliminary measure a cadastral survey of a portion of it has been sanctioned by the Board and will be taken in hand next winter.

"From my own enquiries and from what I can learn from the Collectors, it does not appear that there is any over assessment in the other estates of this division."

CHITTAGONG.

178. The general condition of the tenantry in the estates in this district, and the relations betwen landlord and tenants continue to be satisfactory.

179. *Rajkrishna Banerjee.*—Out of a demand of Rs. 50,484 on account of Government revenue, Rs. 55 are shown as a balance. The entire demand of cesses due from the estate, amounting to Rs. 7,486, was paid. The rental was raised by Rs. 2,002, from purchase and settlement of certain lands. The current rent and cess demand due to the estate amounted to Rs. 67,990, and the arrears to Rs. 15,440, making a total of Rs. 83,430, of which Rs. 68,515,* or 100 per cent. on the current demand, were collected, and Rs. 109 remitted, leaving a balance of Rs. 14,832, of which Rs. 165 were found to be irrecoverable at a very late stage of the year under report, and will be remitted in the current year. During the year under review Rs. 35 were given as a donation to the municipal school, and for the construction of the Jelmipore pathsala; Rs. 24 as subscription to the district charitable dispensary; Rs. 192 were spent for the construction and repairs of cutcherry buildings; Rs. 300 for the re-excavation of a tank in the ward's family residence at Salkea; Rs. 154 represent the cost of bricks for a pucca ghât to a tank at Aboo tehsil cutchery; Rs. 7,849 were

* Includes Rs. 26 excess collections.

invested in Government promissory notes, thus raising the market value of the securities held by the estate at the end of the year under report to Rs. 35,655; Rs. 2,095 were also invested in the purchase of four estates on behalf of the ward.

180. The minor, Shib Gopal Banerjee, has been staying with his mother at Howrah, and will be removed, after the Doorga Poojah holidays, to Chittagong, and placed in the collegiate school. Baboo Kala Chand Mitter, head-master of the municipal school at Chittagong, has been appointed his tutor and guardian on a salary of Rs. 20 per mensem.

181. *Amirunnissa.*—In August 1870 the District Judge made over this estate, under Act XL of 1858, to the Collector's management, on account of the minority of Amirunnissa and the mismanagement of the certificate executor, Osi Meah, her uncle, who had originally been appointed on her behalf by the civil court. In July 1882 the ward attained her majority; but, being blind, she was incompetent to manage her property herself. Still, looking to the very petty size of the estate, and to the fact that the ward had a husband who ought to be able to manage his wife's property, the Court of Wards withdrew from the charge of the estate from the 1st November 1882, after giving notice to the civil court under section 12, Act IX (B.C.) of 1879. The period of Government management thus extended over 12 years.

182. The property consists of 15 estates and tenures, five under-tenures, and one rent-free holding, comprising an area of about 200 acres. The lands, mostly low-lying, produce the usual crops. About $\frac{15}{16}$ths of the property are let in perpetual and $\frac{1}{16}$th in temporary leases. The entire demand (Rs. 2,542) of revenue, rent, and cesses due from the estate during the Court's management was satisfied. The rental of the property, which was Rs. 504 when it was taken in charge, was reduced to Rs. 407 when it was released, the reduction being due to the sale of one estate in execution of a decree against the estate. Of the total demand (Rs. 5,472) of rent and cesses due to the estate for the period it was under the Court of Wards, Rs. 4,523, or 82 per cent., were recovered, and Rs. 216 remitted, leaving Rs. 733 outstanding. The total receipts from all sources were Rs. 4,833, and the disbursements amounted to Rs. 4,753, thus leaving a cash balance of Rs. 80. During the Court's management no improvements could be attempted for want of funds, and there was no extension of cultivation or introduction of new crops. The condition of the tenantry was satisfactory.

183. *Noyan Tara Chaudhurani.*—The demand of revenue for the year was Rs. 15,470, of which Rs. 14,308 were paid, leaving a balance of Rs. 1,162 unadjusted. Of the demand of rent (Rs. 766) and cesses (Rs. 3,074) due from the estate, Rs. 755 and Rs. 94 were not satisfied. The rental of the estate was raised by Rs. 1,485, chiefly from settlements of some fallow and unassessed lands. The total demand of rent and cesses amounted to Rs. 49,063, of which Rs. 29,550, or 90 per cent. on the current demand (Rs. 31,100), were collected, and Rs. 2,991 remitted, leaving a balance of Rs. 16,522, of which Rs. 3,999 are reported to be irrecoverable. In the year under report Rs. 61 and Rs. 36 were paid as subscriptions and donations to schools and dispensaries, respectively; Rs. 395 were spent on repairs of cutchery buildings and ward's houses; and Rs. 383 for repairs of embankment of mouzah Chanua. The amount invested in Government securities was Rs. 1,027, raising the value of securities held by the estate to Rs. 5,524; and the cash balance at the end of the year was Rs. 2,685.

184. *Magun Das Rai.*—The demands of revenue, rent, and cesses payable by the estate were Rs. 20,932, Rs. 499, and Rs. 3,791, of which Rs. 3,607, Rs. 53, and Rs. 124, respectively, were left unliquidated. The rental of the property was raised during the year by Rs. 2,169, principally from resettlements. The collections of rent and cesses due to the estate were Rs. 37,398, or 91 per cent. on the current demand (Rs. 40,682); the balance was Rs. 13,156. The sum of Rs. 325 was realised on account of debts due to the estate. leaving Rs. 2,120 outstanding. Of the debts (Rs. 45,991) due by the estate, including interest which accrued during the year, Rs. 6,560 were liquidated, leaving Rs. 39,431 unpaid. Rupees 225 were spent in the repairs of certain cutcherry buildings; Rs. 364 were incurred in repairs to the ward's town and mofussil houses, and in clearing tanks; and Rs. 24 were given as subscription to the district charitable dispensary.

CHITTAGONG.

185. *Asad Ali Khan.*—The results of the management may be summarised as follows :—Out of Rs. 12,547, Rs. 1,367 and Rs. 2,512, on account of revenue, rent, and cesses due from the estate, Rs. 1,664, Rs. 771, and Rs. 333, respectively were left unpaid. The total demand of rent and cesses due to the estate was Rs. 46,886; the collections were Rs. 23,883,* or 92 per cent. on the current demand (Rs. 25,820); the remissions amounted to Rs. 3,405; the balance was therefore Rs. 19,589, of which Rs. 10,332 represent current and Rs. 9,257 arrear balance. The sum of Rs. 331 only was realized as debts due to the estate, and the balance on this account was Rs. 7,231. The debts due by the estate at the end of 1881-82 were Rs. 13,535, and Rs. 2,885 accrued during 1882-83 on account of interest, making a total of Rs. 16,420, of which Rs. 193 only were liquidated, leaving Rs. 16,227 unpaid. The Commissioner submitted a scheme for the liquidation of the liabilities of the estate; but as it has been found to be defective, the Board have called for a revised scheme. The sum of Rs. 541 was spent in building the sudder cutchery and the tehsil cutcherry at Parki; Rs. 24 were paid as subscription to the district charitable dispensary; and Rs. 192 were expended in repairing the ward's houses.

* Excludes Rs. 9 excess collections in previous year.

186. *Fuzl Ali Khan.*—Fuzl Ali Khan, a gentleman of good family residing at Dohazari, and the richest Mahomedan zemindar in the Chittagong district, died on the 15th October 1882, leaving a widow Ashraf Bibi and a minor son Salamat Ali, and bequeathing to the former two annas and to the latter fourteen annas of his whole property. The deceased had no other relatives in Bengal. The widow was the daughter of one of the deceased's menial servants, and as she was young, illiterate, and unskilled in business, it was decided to take over her property under the protection by the Court of Wards. Order to take charge of the persons and properties of the widow and her minor son was issued on the 13th November 1882. On the 29th January 1883, the Board received a petition from Ashraf Bibi, containing numerous grave complaints of the action of the local officers of the Court of Wards, for the investigation of which Mr. Badcock was specially deputed to Chittagong. After receipt of his report, the Board submitted a complete review of the whole case in their letter No. 502A, dated 18th June 1883, on which the Government Resolution No. 1824—645LR, dated 13th July following, was recorded.

187. The estate, which is held khas, contains approximately 8,350 acres, of which 6,275 acres are cultivated and 2,075 acres are waste or fallow. It is situated in thanas Patia, Toun and Satkaneah, and comprises 43 revenue-paying estates, of which 28 are permanently and 15 temporarily settled; and eight revenue free estates and two under-tenures. The gross assets of the estate are about Rs. 37,000. The cash and value of gold mohors found on the assumption of charge of the estate amounted to Rs. 93,991. Deputy Collector Moulvie Fuzlal Karim was appointed manager of the estate for six months on a salary of Rs. 350 per mensem, but there has been much delay in his joining on the score of ill-health, and the Board have only recently heard of his having taken over charge of the estate. It appears, however, that the estate will not be able to bear the cost of a manager on so high a salary as Rs. 350, and the Commissioner has been requested to submit fresh proposals on a reduced scale.

NOAKHOLLY.

188. *Courjon.*—It is satisfactory to observe that the entire demand of revenue (Rs. 35,277), rent (Rs. 91) and cesses (Rs. 6,216) due from the estate has been paid up. The current demand of rent and cesses due to the estate was Rs. 65,027, and there was an arrear demand of Rs. 17,458, thus making a total of Rs. 82,485, of which Rs 68,134, or 104 per cent. on the current demand, were collected, and Rs. 412 remitted, leaving an outstanding balance of Rs. 13,939, of which Rs. 425 were not realizable within the year, Rs. 479 are bad and irrecoverable and have been recommended for remission, Rs. 692 are doubtful of recovery, and Rs. 12,343 are good and in process of recovery. The sum of Rs. 2,601 was recovered on account of debts due to the estate, and at the close of the year there was a balance of Rs. 1,663, of which Rs. 57 are reported to be irrecoverable. The sum of Rs. 19,000 shown in the previous year's report as debts due by the estate represents the claim of Mrs. Bonnaud (formerly Mrs. Courjon) against the estate of her daughter up to the 13th March 1875. This claim was

stated to be Rs. 37,945 on the 30th June 1882, as noted in the margin. After consulting the Advocate-General, the Board have informed Mrs. Bonnaud, through her attorneys, that of the costs in the Paxwell suit Rs. 500 have already been paid, that Rs. 683 will now be paid, and that the claim for the balance (Rs. 1,466) will be considered on receipt of details. As to the rest of her claims, the Board have informed her that, as there are no means of meeting them, it is unnecessary at present to consider whether the claims are such as can be admitted or not. The net annual income of the estate, after defraying all charges, is at present about Rs. 10,000, from which Mrs. Bonnaud receives Rs. 7,200, viz. Rs. 6,000 for herself and Rs. 1,200 for her daughter. The Board have now agreed to pay her Rs. 9,600, viz. Rs. 7,200 for herself and Rs. 2,400 for her daughter. During the year under review Rs. 108 were paid for renewing old nullahs, repairing embankments, and clearing tanks; and Rs. 146 and Rs. 30 were spent for schools and dispensaries, respectively. The general condition of the tenants was fairly prosperous, and the relations between the estate and its tenants were generally satisfactory.

	Rs.
Mrs. Bonnaud's legacy of Rs. 5,000 and the arrears of her annuity of Rs. 10,000 due when the estate was taken in charge by the Court of Wards	11,789
Difference between her annuity of Rs. 10,000 and the annual sum of Rs. 6,000 paid to her by the Court of Wards, since it took charge of the estate	19,507
Cost in the Paxwell suits ...	2,649
	33,945
Interest calculated up to 30th June 18.2 at 6 per cent per annum	4,000
	37,945

189. Moulvi Bazlul Huq was appointed manager of the estate in November 1882, *vice* Deputy Collector Kali Sunkur Sen, on a salary of Rs. 200, thus causing a saving of Rs. 50 per mensem to the estate. He has furnished security for Rs. 10,000 in landed property.

TIPPERAH.

190. *Basharat Ali Chaudhuri.*—The whole of the revenue (Rs. 19,200), rent (Rs. 7,305), and cesses (Rs. 4,028) due from the estate was liquidated. The rental of the estate was raised by Rs. 3,122, principally from mehals brought under khas management. The current (Rs. 79,646) and arrear (Rs. 85,727) demand of rent and cesses due to the estate was Rs. 1,65,373; the collections were unsatisfactory, being Rs. 79,098, or 99 per cent. on the current demand, against 105 per cent. in the previous year; the remissions amounted to Rs. 12,166; the balance was therefore Rs. 74,109, of which Rs. 34,419 represent current balance, and Rs. 39,690 arrear balance from the year 1278 B.S. Of the total balance, Rs. 9,871 are reported to be irrecoverable, and have been recommended for remission; Rs. 3,535 are stated to be doubtful of recovery, as the debtors appear to possess no property; Rs 22,079 are said to be in deposit in civil and revenue courts, and secured by certificates, civil court decrees, instalment bonds, &c.; and Rs. 38,624 could not be realised owing to the prevalence of cattle disease, small-pox, and cholera in pergunnah Homnabad during the latter part of the year.

191. The cost of management was Rs. 12,827, or 16 per cent. on the current rent and cess demand; the contingent charges, amounting to Rs. 1,759, seem unduly high, and the Collector has been requested to reduce them as much as possible. The sum of Rs. 171 was spent in the repairs of cutcherry houses; Rs. 495 and Rs. 429 were given in aid of schools and dispensaries, respectively; Rs. 5,196, out of Rs. 7,064 sanctioned by Government,* were expended upon a thorough repair of the family house and buildings of the ward at Paschimgaon, near Comillah; and Rs. 618 were spent in improving the Dowlatgunge bazar, in establishing a hât at Bhulain, and in clearing jungles and reclaiming lands at Kamdal. The cash balance at the close of the year was Rs. 22,589, a portion of which will be invested in Government securities in the current year.

* Government order No. 1280T, dated 5th November 1881.

192. The survey of one-fourth of the property which was unsurveyed in 1876, and the preparation of jummabundis has been sanctioned at a total cost of Rs. 6,325.

193. In 1876 Yusuf Ali Chaudhuri instituted, in the Subordinate Judge's court, a suit against the estate, and obtained a decree for the possession of certain properties left by Bhani Bibi, wife of the late Bax Ali Chaudhuri, the grandfather of the ward. Against this order an appeal was preferred by the Court of Wards in the court of the District Judge, who gave a decree in favour of the Court of Wards. An appeal was then preferred in the High Court by the opposite party, and the result of it was against the Court of Wards. While

arrangements were being made last year to prefer, on behalf of the ward, an appeal to the Privy Council, the opposite party proposed a compromise, the terms of which were that the Court of Wards should pay to him Rs. 16,228 for the properties to which the High Court declared him to be entitled. As advised by the Legal Remembrancer, these terms were accepted, and the money paid by the ward, who thus secured property estimated to be worth Rs. 24,228.

194. The ward's minor son, who is being educated in the Dacca Madrassa, failed to obtain promotion at the examinations held in 1882. He is now in the fourth class and is reported to be working steadily.

195. Deputy Collector Baboo Bagala Prasanna Mozoomdar, who was manager of the estate, on a gross salary of Rs. 375 per mensem, reverted to the regular line of the service in January 1883. He was succeeded by Baboo Prankissen Das, who has accepted a reduced salary of Rs. 200 per mensem, and has given security for Rs. 7,500 in landed property.

PATNA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Col Rent due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ...	Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.	18	Act XL of 1858...	1872	242	...	58	300	1,115	29	1,144	844	3,503	1,188	32	1,190
	Bhugwant Narain Singh.	Bhugwant Narain Singh.	8	Act IV (B.C.) of 1870.	1875	6,733	18	1,008	7,759	17,673	475	18,148	10,389	10,708	20,724	738	17,325
	Debi Prasad Singh	Debi Prasad Singh...	39	Act XXXV of 1858.	1875	4,317	1,078	899	6,294	15,115	442	15,557	9,263	14,848	18,219	675	16,870
Shahabad.	Despati Singh ...	Despati Singh ...	16	Act XL of 1858...	1872	3,551	41	1,137	4,729	16,337	504	16,841	12,112	2,564	23,961	916	18,294
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	15	Act IV (B.C.) of 1870.	1874	9,388	4	1,166	10,558	21,349	666	22,015	11,457	2,924	25,283	921	20,428
Durbhunga.	Narhan	Barma Narain Singh	11	Ditto ...	1877	27,338	393	9,186	36,917	1,65,441	5,354	1,70,795	1,33,878	24,090	2,36,243	10,997	1,62,968
Sarun ...	Raghunandan Prasad Singh.*	Raghunandan Prasad Singh.	21	Act XL of 1858...	1863	66	4	12	82	241	7	248	166	1,758	645	95	75
	Trigunanand Upadhya.†	Trigunanand Upadhya.	21	Ditto ...	1864	2,832	5	957	3,794	11,787	337	12,124	8,330	5,949	27,020	1,517	9,048
	Sheo Sunker Prasad.†	Sheo Sunker Prasad	20	Ditto ...	1868	429	18	174	621	1,952	60	2,012	1,391	139	2,938	118	2,087
		Total ...	...	.....	...	54,896	1,561	14,597	71,054	2,51,010	7,874	2,58,884	1,87,830	66,483	3,56,221	16,009	2,48,285
	Trust Estates.																
Shahabad	Saseram Endowment.	Donor, Kings Shah Alum and Farrookh Seer.	...	Regulation XIX of 1810.	1881	435	17	1,721	2,173	30,304	1,099	31,403	29,230	2,884	32,002	1,195	30,71
Durbhunga.	Jogearah	Donor, Syed Mahomed Taki Khan.	...	Government order No. 735 of 16th March 1881.	1881	1,760	...	182	1,942	3,721	114	3,835	1,893	30	5,727	179	4,1
		Total ...	...	.....	...	2,195	17	1,903	4,115	34,025	1,213	35,238	31,123	2,914	37,729	1,374	34,81
		Grand Total ...	...	.....	...	57,091	1,578	16,500	75,169	2,85,035	9,087	2,94,122	2,18,953	69,397	3,93,950	17,383	2,83,09

* This estate was released on the

† These two estates were released

VI.

DIVISION.

LECTIONS OF—					BALANCE AFTER DEDUCTING REMISSIONS OF—					EXPENSES OF MANAGEMENT.														
Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.	Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Managers' pay, establishment, travelling allowance, and contingencies.	Construction and repairs to cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property, and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
32	1,222	106·8	...	266	...	...	...	.....	...	104	...	...	104	9·0	...	...	...	154	...	3,591	1,142	7,935	.....	1874-75, paras. 274 & 275.
521	17,846	98·3	349	882	...	3	...	2,630	25	2,443	43	55	2,541	14·0	...	42	...	...	700	17,495	9,007	22,699	.....	1875-76, paras. 230 to 232.
595	17,465	112·2	...	403	...	772	...	896	80	2,631	68	...	2,699	17·3	1,746	...	...	1,166	474	16,455	10,176	4,821	29,984	1875-76, paras. 233 & 234.
540	18,834	111·8	268	252	...	...	...	4,812	376	3,089	...	203	3,292	19·5	...	...	...	300	309	10,268	7,749	2,110	.....	1874-75, paras. 286 to 292.
622	21,050	95·6	131	179	2	...	...	4,862	300	2,582	172	79	2,833	12·8	...	120	...	67	...	18,785	2,479	2,110	.....	1874-75, paras. 280 to 283.
5,590	1,68,558	98·6	1,078	11,934	883	48	116	71,426	5,019	22,672	...	...	22,672	13·2	96,023	840	...	4,651	...	67,071	14,403	.....	2,50,505	1878-79, paras. 233 to 238.
13	88	35·4	...	38	...	...	...	570	82	56	...	1	57	22·9	...	...	...	...	...	345	1,482	1,930	695	
392	9,440	77·8	...	1,551	...	9	...	16,203	1,125	2,687	...	...	2,687	22·1	...	249	...	...	...	11,575	2,429	36,309	.....	1874-75, paras. 350 to 354.
55	2,142	106·4	...	20	...	...	...	888	67	292	...	2	294	14·6	...	...	...	...	...	1,817	190	498	.....	1877-78, paras. 520 to 522.
8,360	2,56,645	99·0	1,826	15,525	885	832	116	1,02,287	7,074	36,556	283	340	37,179	14·3	97,769	1,251	...	6,338	1,483	1,47,402	49,057	78,412	2,81,184	
1,127	31,837	101·3	...	470	...	...	...	1,174	68	4,371	...	17	4,388	13·9	...	4,881	1,200	99	43	16,304	8,276	31,912	.....	1881-82, paras. 262 to 265.
137	4,239	110·5	...	...	...	...	40	1,625	42	452	...	80	532	13·8	...	...	...	...	...	3,659	78	.....	.....	1881-82, para. 280
1,264	36,076	102·3	...	470	...	...	40	2,799	110	4,823	...	97	4,920	13·9	...	4,881	1,200	99	43	19,963	8,354	31,912	.....	
9,624	2,92,721	99·5	1,826	15,995	885	832	156	1,05,086	7,184	41,379	283	437	42,099	14·3	97,769	6,132	1,200	6,437	1,526	1,67,365	57,411	1,10,324	2,81,184	

14th May 1882.
on the 29th November 1882.

SECTION VI.

PATNA DIVISION.

196. When the year began there were eleven estates under management in this division, of which three* were released during the year. The entire demand of Government revenue, amounting to Rs. 57,813, was satisfied, excepting Rs. 885, mostly nominal and due from the Narhan estate. Of the demand of cesses (Rs. 16,820) and rent (Rs. 2,805) due from the estates, Rs. 156 and Rs. 832 respectively remained unpaid. The collections of rent and cesses due to the estates were Rs. 2,92,721, or 99 per cent. on the current demand (Rs. 2,94,122) against 107 per cent. in the previous year; the balance, after deducting remissions amounting to Rs. 5,935, was Rs. 1,12,270, against Rs. 1,17,211, the balance of the previous year, and of this sum Rs. 76,445 are due to the Narhan estate. The release of all the Sarun estates is the cause of the unsatisfactory collections in that district. The cost of management, including Rs. 283 for repairs of cutcherry buildings, and Rs. 437 for measurement expenses, was Rs. 42,099, or 14 per cent on the current rent and cess demand. The bond and zaripeshgi debts due from the estates were Rs. 3,79,176, of which Rs. 97,769 were paid, and Rs. 223 were deducted by compromise, leaving a balance of Rs. 2,81,184, of which Rs. 2,50,505 are due from the Narhan estate, and Rs. 30,679 from the estates of Debi Prasad Singh and Raghunundan Prasad Singh. The rest of the estates in the division are free from liabilities. The subscriptions to schools and dispensaries amounted to Rs. 6,132 and Rs. 1,200 respectively; the repairs to the wards' houses cost Rs. 6,437; and the expenditure on improvements was Rs. 1,526. The cash balance at the close of the year, after deducting the total disbursements, Rs. 3,22,528, from the total receipts, Rs. 3,79,939, was Rs. 57,411. The market value of the Government securities was Rs. 1,10,324.

* Raghunundan Prasad Singh.
Trigunanand Upadhya.
Sheo Sunker Prasad.

197. The Commissioner in his annual report writes thus on the subject of rack-renting :—

"The Collector of Patna reports that not a single instance of rack-renting in any village appertaining to the wards' estates in his district can be met with, and that not a single complaint from the ryots regarding excessive assessment is heard. In Shahabad, the produce in bhaoli villages is, in accordance with the custom of the country, divided half-and-half between the landlords and tenants. In one village only the zemindar receives $\frac{9}{16}$ths of the gross produce, and the tenants $\frac{7}{16}$ths. The Board have decided not to disturb at present the existing system. In nugdi villages the rates of rent vary in accordance with the quality of the soil. It is reported that, in general, the rents in these villages are above 25 per cent of the gross value of the crops. The Collector thinks that, in general, the rents are high. He has already recommended a reduction of rents in Udwantnagore and Belwar. The former case is under consideration, but in the latter case the Board have, as noted above, decided not to effect any change at present. In other cases the Collector states that the present rent should be allowed to stand, but no enhancement should be sanctioned. The Collector of Durbhunga reports that, in the Narhan estate, the rents are not too high, and in fact are low as compared with those of neighbouring estates. There are no wards' estates in other districts of this division.

"So far as this division is concerned, there is no valid ground for the assertion that the managed estates are often rack-rented."

In a supplementary report the Commissioner has made the following remark :—

"In the opinion of the Collector of Shahabad the ryots of the wards' estates in his district are rack-rented. Mr. Nolan writes thus :—'I think that the Secretary of State for India has been correctly informed that overassessment prevails in wards' estates. This will not generally be discovered by comparison with the neighbouring rates, at least, if it be erroneously assumed that the latter are correct. The fact is that occupancy rights have not in past times been respected in the south of this district, and that, under the influence of competition, rates, including those in wards' estates, are higher than they should be. This will be detected by comparing the rent with the money value of the crops. It is generally equal to about a third, whereas a fourth or a fifth is the highest proportion

permitted by the new Bill.' I beg to state that these views of the Collector are not borne out by the average rate of rent reported by the manager after holding enquiries village by village. The average rates per bigha in the estate of Despati Singh vary from Re. 1-3 to Rs. 3-6, and those in the estate of Raghunandan Prasad from Re. 1-1-6 to Rs. 3-11. Taking into consideration the fact that the area of the Behar bigha is nearly double of the standard Bengal bigha, the rates of rent given above do not appear to be excessive."

It has already been mentioned that the Collector has been called upon to report further on this question. But it will be remarked that, in a passage quoted in a subsequent paragraph of this chapter, the Collector himself attributes the poverty of the ryots to improvidence rather than to excessive rates of rent.

198. Moonshi Majibur Rahman, who was appointed in the previous year general manager of the estates in this district, is reported to be conscientious, painstaking, and intelligent, and appears to take great interest in the management of the estates entrusted to his care. He has opened all the prescribed registers, and is said to have brought the office into a satisfactory condition, and, in the course of his visit to the estates under his management, to have specially enquired into the condition of the agricultural classes, and the relations subsisting between them and their landlords. The Collector reports that the ryots are mostly well off, and the general health of the people excellent. The villages of the estate of Mussamut Sahadra Kunwar have been let in farm. The fact that these villages are small and intermingled with the lands of other estates has prevented the execution of any work of improvement, and it is noticed that no complaints have ever been made by the tenants against the farmers. PATNA.

199. Rupees 1,174* were expended in repairing embankments in some villages of the estates noted in the margin. The embankments serve a double purpose:—*First*, they impound water within reservoirs for irrigation, and *secondly*, they protect houses from overflow, and a landlord who undertakes such a work becomes very popular with the ryots.

	Rs.
* Bhugwant Narain Singh	700
Debi Prasad Singh ...	474
Total ...	1,174

200. Bhugwant Narain Singh is the only male minor in the district, and is aged eight years. He was admitted in February 1883 into the Patna city school. He was examined by the head-master, who reports that he is very promising and one of the best boys in the 7th class.

201. *Debi Prasad Singh.*—The whole of the revenue (Rs. 4,320) and cesses (Rs. 899) due from the estate was paid, excepting Rs. 3 on account of revenue, which was remitted. The rent due to superior landlords was Rs. 2,217, of which Rs. 772 remained unpaid. Out of this balance, Rs. 540 was not paid owing to a dispute among the proprietors of villages Deola and Dhoosa. The total demand of rent and cesses due to the estate was Rs. 18,894, of which Rs. 17,465,† or 111 per cent. on the current demand (Rs. 15,557), were realized, and Rs. 292 remitted, leaving a balance at the close of the year of Rs. 976, against Rs. 3,314, the balance at the beginning of the year. The total debts due from the estate during the year were Rs. 31,953, of which Rs. 1,746 were paid, and Rs. 223 reduced by compromise, leaving a balance of Rs. 29,984, of which Rs. 27,186 are due to the thikadars of Poona and Kapsiawan. The payment of this amount has, as stated in paragraph 250 of the previous year's report, been left in abeyance until the next heir succeeds to the property. The sums expended on repairs to the ward's cutcherry and residence buildings were Rs. 68 and Rs. 1,166, respectively. The investment in Government securities was Rs. 4,893.

† Excludes excess collections of Rs. 161 in the previous year.

202. The manager made a complete inspection of the villages belonging to the two wards' estates in the Shahabad district. The Collector also visited the principal villages in which there was any question to settle. As to the condition of the ryots, the Collector writes thus:— SHAHABAD.

"The condition of the ryots in Unwas is miserable; elsewhere I consider it a shade better than that of the surrounding ryots, the Court of Wards' management having been a little more indulgent than that of most zemindars. There were no visible signs of improvement among them during the year: it will indeed take some time before we can hope to see any material improvement in their condition. In the present state of poverty among the tenantry, and their general ignorance, no progress can be hoped for. It is not high rent

SHAHABAD.

which accounts so much for a ryot's poverty as his want of discretion. On occasions of marriages and other social ceremonies he runs into debt, which he has no prospect of repaying; and when he once gets into indebtedness, he can never extricate himself out of it. The ryots have, however, shewn enterprise in extending sugarcane cultivation, adopting improved sugarcane mills, and availing themselves of canal water for irrigation."

203. *Despati Singh.*—As stated in paragraphs 286 and 287 of the Board's report for 1874-75, this estate originally belonged to Baboo Bindeswari Prasad Singh, a lunatic ward, who, previous to his death, adopted Despati Singh as his son and heir. Since 1872, the estate has been managed on behalf of the present minor. A question on the present position of the Court of Wards, in regard to the management of the minor's estate, arose in consequence of an order passed by the civil court in July 1882, calling upon the manager to give security for the administration of the estate. The Board have directed the Collector to represent to the judge the legal position into which affairs seem to have drifted, and to move him to revoke, under Act V of 1881, the letters of administration granted to the present manager, in order that the Court of Wards may pass formal orders declaring Despati Singh to be a minor under Act IX (B.C.) of 1879.

204. A siphon culvert over the village channel in the estate has been constructed at a cost of Rs. 309. The ward's house at Nulleha has been repaired at a cost of Rs. 300; and Rs. 203 were spent in the survey of the lands in the villages, Udwantnagore and Khengown.

205. *Raghunandan Prasad Singh.*—The collections of rent and cesses due to the estate amounted to Rs. 21,050, or 95 per cent. on the current demand (Rs. 22,015) and the balance, after deducting remissions amounting to Rs. 488, was Rs. 5,162, of which a considerable portion, viz. Rs. 4,056, was due from the villages Piprajoypal and Unwas. The balance due from the former village could not be realized owing to the fact of the rubbi crops being late; but it is now being rapidly paid by the ryots. The ryots of the village Unwas suffered great loss owing to the failure of two crops—the *bhadoi* and the *dhan*—and, therefore, no compulsory measures were taken against them. The balance is being realized from the rubbi crops, but a portion will probably have to be remitted. Regarding the remission granted in previous years to the poor ryots of the village Unwas, it appears from the following remarks which occur in the manager's report, that the minor's family are not in favour of allowing remissions.

"The remissions are extremely distasteful to the minor's family; and it will be no wonder if explanation on their account have to be given after the minor's non-age. Be it as as it may, viewing my action after this distance of time, I do not see any justification in retracting the step I then took."

In connection with this subject, the Commissioner states:—

"The remissions were evidently necessary to save the ryots from utter ruin, and they were granted under the sanction of the competent authority. Moreover, any change or improvement in the management, or such act as would affect the rent roll of the wards' estates, is generally made with the approval of the Court of Wards, so that there is no valid ground for the manager to be afraid of the future action of the minor and his relatives."

206. The minors Despati Singh, aged 16 years, and Raghunandan Prasad Singh, aged 15 years, attend the Arrah zillah school. The former is in the second, and the latter in the third class. The head master reports their progress as fair but the Collector is not so well satisfied on this point and writes:—

"I find their attention is directed more to family matters than to their studies, and fear that there is little chance that either will obtain a fair education, by which I understand, the passing of the Entrance examination of the Calcutta University. Despati Singh is indolent, and shews an exaggerated sense of his importance as a man of some property. Raghunandan Prasad is well disposed, but too much under the influence of uneducated members of his family."

207. *Sasseram Endowment.*—The property comprises 55 villages, of which 44 are under direct management, and 11 are leased out to farmers. Of the khas villages, 21 are held bhaoli and 23 nugdi. In bhaoli villages, the ryots get 60 per cent., and the endowment 40 per cent. of the gross produce estimated by *danabandi*. The allowance, 10 per cent. of the 50 per cent. of zemindar's share, is given to the ryots as wages for cutting and thrashing the crops. The

nugdi villages are settled yearly at the customary rates. Nearly all the villages in the estate were visited by the Sub-divisional officer during his cold-weather tour. SHAHABAD.

208. The survey of the estate, which has been sanctioned at a total cost of Rs. 6,168, will be commenced from October 1883.

Collector.
Sub-divisional officer of Sasseram. } *ex-officio.*
Assistant Surgeon of Sasseram.
Moulvie Ahmed Ali Khan.
Muzir Ally Khan.
Mohamud Ameer Khan.
Mohamud Akbur Khan.
Baboo Boijnath Sahai.
" Bachoo Singh.
" Sreenath Singh.
" Bani Pershad.
Mirza Hossein Bux.
Quazi Mozaffer Hossein.

209. The gentlemen named in the margin have been appointed local agents for the management of the endowment.

210. The Sasseram madrassa was re-organised during the year, and a new staff of teachers appointed. Endeavours are being made to introduce a better course of instruction on the model of that at the Calcutta madrassa.

211. As mentioned in paragraph 265 of the previous year's report, an expenditure of Rs. 28,029 from the surplus funds of the estate was sanctioned for the construction of a building for the madrassa, and for other works of improvement. It is expected that the madrassa, the dispensary, for the construction of which Rs. 1,957 were contributed from the endowment funds, and the serai will all be completed by next cold-weather.

212. The Sub-divisional officer reports that he has heard no complaints against the distribution of charity by the Sujjada Nushin. Travellers, beggars, and distressed persons appear satisfied with what they receive, and the Mahomedan community acquiesce in his management of religious affairs.

213. The Government revenue (Rs. 435) and cesses (Rs. 1,721) due from the estate for the Fusli year 1289, were fully paid. The total rent and cess demand due to the estate was Rs. 33,197; the collections were Rs. 31,837, or 101 per cent. on the current demand Rs. 31,403; the remissions amounted to Rs. 118; the balance was thus Rs. 1,242, which is trifling, compared with the total demand. The total receipts, including the cash balance (Rs. 2,884) at the beginning of the year, were Rs. 35,191, while the expenditure amounted to Rs. 26,915, leaving a cash balance at the close of the year of Rs. 8,276. The principal items of expenditure are marginally noted.

	Rs.
Management charges	4,388
Allowance to the Sujjada Nushin and family ...	5,505
Schools	4,881
Dispensaries	1,200
Charity	3,684

214. *Narhan.*—The estate, when taken in charge in 1877, comprised 206 villages, revenue-paying and revenue-free. In execution of decrees obtained by the estate against the Ramgurh Baboos, their shares in 14 revenue-paying villages in Durbhunga were purchased on behalf of the minor. The number of villages has thus risen to 220. During 1882-83, 15 villages were brought under khas management either on the expiration of their leases, or on the resignation of the thikadars. The total number of khas villages during the year was 120 against 105 in the previous year. The manager from personal observation and enquiry on the estate, reports favourable harvests and a contented tenantry. DURBHUNGA.

215. The late proprietor left the estate very heavily encumbered, and, as the savings are required to liquidate the debts, little can be set apart for expenditure on education, dispensaries, agriculture, and general improvements. A contribution of Rs. 70 a month to a school at Narhan, and of Rs. 2-8 towards the pay of a guru at Arniah is all that the estate can afford to give in the cause of education. An expenditure of Rs. 4,651 was incurred for the maintenance of some old buildings at Narhan, and the construction of a new residence for the minor which is greatly needed.

216. The entire demand of revenue (Rs. 28,039), rent (Rs. 429), and cesses (Rs. 9,239) due from the estate, was satisfied, excepting Rs. 883, Rs. 48, and Rs. 116, respectively. The balance of revenue is reported to be nominal. The rental was raised by Rs. 5,317, principally from the settlement of certain lands direct with the ryots, and from the good outturn of crops in bhaoli lands.

DURBHUNGA.

The current (Rs. 1,65,441) and arrear (Rs. 70,802) rent demand was Rs. 2,36,243; of this Rs. 1,62,968,* or 98 per cent. on the current demand were collected against Rs. 105 per cent. in the previous year; the remissions were Rs. 1,619, and the balance was Rs. 71,426, which is classified thus: not realizable before the close of the year, Rs. 14,369; irrecoverable and doubtful, Rs. 14,893; good and in process of recovery, Rs. 42,164. The total cess demand was Rs. 10,997, of which Rs. 5,590,† or 104 per cent. on the current demand (Rs. 5,354), were realized, and Rs. 406 remitted; the balance was, therefore, Rs 5,019, of which Rs. 1,338 were not realisable within the year; Rs. 1,004 were irrecoverable or doubtful of recovery; and the remainder was in process of recovery. The balance of rent and cesses will be greatly reduced on the settlement of the accounts with the thikadars who were lately compelled to resign their leases, and with the managers of Beguserai and Khan Mirzapore factories who have claimed remission for lands washed away by the river.

* Excludes after adjustment excess collections of Rs. 230 in previous year.

† Includes excess collections of Rs. 18.

217. The sum of Rs. 10,636 was realised on account of debts due to the estate, and the balance was Rs. 46,546. Of this sum, no less than Rs. 45,508 are due from the Ramgurh Baboos, and for its recovery the landed properties belonging to the Baboos, in Monghyr, were attached, and the date of sale fixed. But as a proposal for an amicable settlement was made by the judgment-debtors the sale was postponed. The offer of Mr. Crowdy, manager of the Dowlatpore indigo factory, to pay off at once the whole debt due to the estate from the Baboos, with a deduction of 10 per cent., has recently been accepted. The total debts due by the estate during the year 1882-83 were Rs. 3,46,528,* of which Rs. 96,023† were liquidated, leaving a balance at the close of the year amounting to Rs. 2,50,505,‡ of which Rs. 2,16,591 are due to the Maharajah of Durbhunga.

Bond debts. Rs.	Zar-i-peshgi debts. Rs.
* 3,07,151	39,377
† 85,310	10,713
‡ 2,21,841	28,664

218. The total receipts, including the cash balance (Rs. 24,090) at the beginning of the year, were Rs. 2,05,660, while the expenses amounted to Rs. 1,91,257; the cash balance at the close of the year was thus Rs. 14,403. The cost of management was Rs. 22,672, or 13 per cent. on the current rent and cess demand of Rs. 1,70,795. The maintenance allowance of the proprietor and family, including religious ceremonies, was Rs. 20,072, and the expenses of the minor's education were Rs. 600.

219. The minor is 11 years old and lives with his mother at Narhan. He has a private tutor, but makes no progress in his studies, owing, as the manager thinks, to zenana influences. Arrangements are being made to remove him to the head-quarters of the Durbhunga district, where he will have the benefit of attending the school kept up by the Maharajah.

SARUN.

220. *Raghunandan Prasad Singh.*—Bhagwant Prasad died, leaving a son Raghunandan Prasad, but as he was an infant, the estate which he inherited was placed under the management of the Collector by the Judge, in February 1863, in accordance with section 12, Act XL of 1858. From that year the estate continued to be managed by the Collector, till May 1882, when it was made over to its proprietor on his attaining majority. The estate was thus in the hands of Government for over 19 years.

221. The property, which is situated in Sarun and Mozufferpore, consists of shares in 15 villages, of which 14 were farmed, and one held khas. The entire demand of revenue (Rs. 8,076), rent (Rs. 196), and cesses (Rs. 617) due from the estate was satisfied. The rental of the estate, when taken in charge, was Rs. 1,148; but at the close of the management it stood at Rs. 1,927, the increase resulting from fresh settlements and the redemption of mortgages. The total rent and cess demand was Rs. 36,357, of which Rs. 32,559, or 89 per cent. were collected, and Rs. 3,146 remitted, leaving a recoverable balance of Rs. 652. The estate came into the hands of Government with heavy liabilities, amounting to Rs. 13,656, the whole of which was liquidated, except Rs. 695, which represent zar-i-peshgi debts. The total receipts from all sources, including Rs. 10,652 realised from sale of lands, was Rs. 45,571. The total charges were Rs. 44,089, of which Rs. 3,935 represent expenses of manangement, and Rs. 2,193 investments in Government securities. The

cash balance at the close of the management was Rs. 1,482. These results show that the Government management of the property was successful.

222. The ward was first educated in the Chuprah zillah school. In April 1878, he was removed to the Patna collegiate school, where he remained for nearly two years, when he was sent back to his old school at Chuprah. He was inattentive and did not make satisfactory progress in his studies. He has been taught something about the management of his estate.

223. *Trigunanand Upadhya.*—In August 1863, the civil court, under Act XL of 1858, made over the estate to the Collector's management, on the ground of the proprietor's minority. On the 29th November 1882, the ward attained his majority, and took charge of his estate. The management of the revenue authorities thus extended over 19 years.

224. The property, which consists of 11 entire mehals and shares in 18 villages in Sarun and Chumparun, was under khas management. The gross rental of the estate was Rs. 6,997, when charge was assumed, and Rs. 17,615 on its release, the increase being chiefly due to the fact that by a civil court decree the villages which were in the possession of the grandmother of the minor were added to the list of villages belonging to the estate, the lady having been declared to be entitled to maintenance only. The Government revenue for the whole period of management, amounting to Rs. 71,872, was fully paid. The total rent demand was Rs. 2,97,864, of which Rs. 2,75,457,* or 92 per cent. were collected, and Rs. 6,255 remitted, leaving a balance of Rs. 16,203. The claims against the estate at the date of assumption of charge were Rs. 17,984, to which Rs. 1,240 were subsequently added, making a total of Rs. 19,224, of which Rs. 13,796 were paid, and the remainder was reduced by compromise.

* Includes excess collections of Rs. 51.

225. The total receipts during Government management amounted to Rs. 3,04,748, of which Rs. 2,75,457 represent rent collections, Rs. 13,510 interest on Government securities, and the rest was obtained from other sources. The total expenditure was Rs. 3,02,319, of which Rs. 50,867 represent investments in Government securities and landed property, Rs. 71,872 payment of Government revenue, Rs. 42,835 cost of management, Rs. 13,069 law charges, Rs. 60,010 maintenance allowance to proprietor and family, Rs. 11,693 education expenses, Rs. 13,796 payment of debts, and the balance was on account of miscellaneous expenses. There was no cash balance to the credit of the estate at the beginning of the management, but the estate was made over to its proprietor with Rs. 2,429 in cash, and Government securities to the value of Rs. 36,309. During the famine of 1874-75 a sum of Rs. 13,519 was spent in relief works and Rs. 450 were also disbursed for digging wells in the estate.

226. The minor was an inmate of the Benares wards' institution from 1873 to 1878. In the latter year he was removed to the Patna collegiate school, and placed under the guardianship of Mr. Phillips, the head-master of the institution. During the last three years of his minority he was allowed to learn zemindari business at Chuprah, where he also attended the zillah school. He is reported to be intelligent, and takes great interest in the affairs of his estate. His conduct has been very good throughout.

227. The results, as noted above, shew that the officers of the Court of Wards were, on the whole, successful in the management of the estate.

228. *Sheo Sunkur Prasad.*—On the death of Sudhaburt Prasad, the civil court, by an order issued on the 21st May 1868, under Act XL of 1858, placed the estate of his infant son under the Collector's management. Sudhaburt Prasad, on succeeding to his ancestral property, enjoyed a clear income of Rs. 10,000 a year, but he soon became so largely involved in debt that he was obliged to sell or mortgage the greatest part of his estate; consequently on his demise he left a small property with an income of Rs. 1,142 only, and with heavy incumbrances. The Collector, on assuming charge, instituted several suits on behalf of the minor for the cancelment of the sale of the property by the late proprietor, and by the civil court, in execution of decrees against him, on the ground that, the property being ancestral, the minor's father, under the Hindu law, as current in Behar, had no right to alienate it for the satisfaction of his personal debts. Some of these suits were compromised, and others were decreed on behalf of the minor. The result of this action was that property yielding above Rs. 2,000 a year was added to the estate. The estate

SARUN.

was the only one in the district which would have remained in the hands of the Collector after the release of the estate of Trigunanand Upadhya. It was found that the small income of the estate was hardly sufficient to maintain a separate establishment for its management. The Court of Wards, therefore, withdrew from the charge of the estate six months before the minor came of age, and released it on the 29th November 1882, the same day on which the estate of Trigunanand Upadhya was released. The property was thus under the management of the revenue authorities for over 14 years.

229. The property, which consists of shares in 23 revenue-paying estates, and 2 rent-paying tenures, was partly farmed and partly held khas. The results of the Government management may be summarised as follows. The demand of revenue, rent, and cesses due from the estate, amounting to Rs. 9,868, was fully paid. The total rent and cess demand due to the estate was Rs. 39,904, of which Rs. 38,274, or 95 per cent. were realized, and Rs. 940 remitted, leaving a balance of Rs. 790. The debts due to the estate at the beginning of the Government management were Rs. 2,837, to which Rs. 6,178 were subsequently added, making a total of Rs. 9,015, of which Rs. 6,705 were recovered, and Rs. 1,892 written off, leaving a balance of Rs. 418 only. The debts due by the estate, when taken in charge, were Rs. 4,233, and Rs. 4,228 were incurred on account of interest, &c., making a total of Rs. 8,461, of which Rs. 50 were reduced by compromise, and the remainder was paid from the surplus income of the estate and from the proceeds, Rs. 5,075, realized from the sale of certain lands. The total receipts from all sources were Rs. 53,980, and the expenditure was Rs. 53,790, including Rs. 500 invested in Government securities; the cash balance was Rs. 190. There were not sufficient funds to undertake improvements in this estate. Rs. 402 were, however, spent during the famine year 1874-75, in the construction of four wells. In this estate also, the management of the Court of Wards was successful.

230. The ward was educated in the Chuprah zillah school, where he studied up to the fourth class. He was somewhat negligent in his studies. For a few months before the release of his estate, he attended the manager's office, and is reported to have gained some knowledge of zemindary business.

SECTION VII.

BHAGULPORE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estates.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Monghyr.	Chauthan ...	Ram Adhin Singh ...	19	Act XL of 1858 ...	1871	753	.....	251	1,004	5,192	158	5,350	4,346	4,221	13,489	480	5,570	206	5,776	107·9	.....	161
	Phulberia ...	Rudra Prokash Misr ...	17	Ditto ...	1873	1,832	106	1,065	3,003	19,305	872	20,177	17,174	884	34,278	1,724	20,185	1,198	21,383	105·9	4,326	1,314
		Dharam Prokash Misr...	4																			
	Lalpur ...	Jogul Prasad Singh ...	9	Ditto ...	1878	120	.....	27	147	647	21	668	521	361	1,843	78	566	17	583	87·2	.....	.....
	Malpa ...	Ram Krishna Singh ...	11	Ditto ...	1878	555	16	293	864	5,160	132	5,292	4,428	2,083	14,018	445	5,258	147	5,405	102·1	.....	55
Bhagulpore.	Shahpore ...	Narsingh Prasad Singh	18	Act IV (B.C.) of 1870	1877	1,336	.....	954	2,290	10,625	335	10,960	8,670	3,113	16,943	530	14,279	445	14,724	134·3	.....	1,202
		Huns Prasad Singh ...	7																			
	Lugma ...	Sumput Bati Kumari ...	38	Ditto ...	1877	1,394	.....	1,043	2,437	11,993	368	12,361	9,924	2,853	17,245	501	16,535	506	17,041	137·8	.....	262
		Bunsraj Bati Kumari ...	35																			
	Lalpore Patori	Harabulav Narain Singh	16	Ditto ...	1878	237	31	192	460	2,508	78	2,586	2,126	44	10,700	264	4,550	104	4,654	179·9	3,000	206
		Tilak Narain Singh ...	13																			
		Hari Narain Singh ...	6																			
Purneah.	Surjapore ...	Asgur Reza	20	Act XL of 1858 ...	1874	83,406	113	15,881	99,400	1,92,017	10,679	2,02,696	1,03,296	44,114	2,18,206	16,751	1,87,675	12,479	2,00,154	98·7	.....	9,705
		Dilwar Reza	14																			
	Russulpore ...	Syud Gholam Abbas ...	16	Act IX (B.C.) of 1879	1881	9,004	4,184	1,235	14,423	25,524	1,004	26,528	12,105	4,900	55,638	1,641	33,986	1,136	35,122	132·3	15,000	2,336
		Moasi Reza	14																			
		Askari Hossein	13																			
		Mussamut Raisunnissa Begum.	12																			
		Mussamut Falmah Begum.	10																			
	Srinagar* ...	Netyanand Singh ...	13	Ditto ...	1882	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kamalanand Singh ...	7																			
		Kalkanand Singh ...	4																			
Maldah.	Chanchal ...	Sarat Chandra Rai Chaudhuri.	14	Act IV (B.C.) of 1870	1871	68,444	2,181	8,276	78,901	1,67,079	5,131	1,72,210	93,309	80,898	2,58,103	9,252	1,73,160	5,303	1,78,463	103·6	.....	10,119
		Separate estate of Bhuteswari Chaudhurani.	31	Ditto ...	1871	43	.....	7	50	85	4	89	39	6,884	847	5	762	1	763	857·3	.....	16,523
				Total ...	...	1,67,124	6,631	29,224	2,02,979	4,40,135	18,782	4,58,917	2,55,938	1,50,355	6,41,310	31,671	4,62,526	21,542	4,84,068	105·4	22,326	41,883
	Trust Estates.																					
Bhagulpore.	Clevland ...	.....	...	Government order No. 735, dated 16th March 1881.	1881	.....	.....	.....	.....	281	.....	281	281	1,314	349	.....	347	.....	347	123·8	.....	20
Purneah	Mirza Mahomed Hossein.	Donor, Mirza Mahomed Hossein.	...	Ditto ...	1881	458	.....	.....	458	1,010	6	1,016	558	1,015	1,094	10	1,063	10	1,073	105·6	.....	454
				Total ...	...	458	.....	.....	458	1,291	6	1,297	839	2,329	1,443	10	1,410	10	1,420	109·2	.....	474
				Grand Total ...	...	1,67,582	6,631	29,224	2,03,437	4,41,426	18,788	4,60,214	2,56,777	1,52,684	6,42,753	31,681	4,63,936	21,552	4,85,488	105·4	22,326	42,357

* The return for this estate which was taken in charge in October 1882, was received too late for incorporation in the Board's report.

SECTION VII.

BHAGULPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr.	Chauthan ...	Ram Adhin Singh ...	19	Act XL of 1858 ...	1871	...	...	...	3,815	211	942	250	151	1,343	25·6	1,189	22	9	...	...	3,739	3,856	.....	1,000	1874-75, paras. 360 to 362
	Phulberia ...	Rudra Prokash Misr ...	17	Ditto	1873	4	111	462	4,959	515	2,224	37	174	2,435	12·6	7,307	...	...	652	...	16,751	762	.....	78,122	1874-75 „ 363 „ 365
		Dharam Prokash Misr...	4																						
	Lalpur ...	Jogul Prasad Singh ...	9	Ditto	1878	...	...	8	682	38	112	...	...	112	16·7	...	...	...	...	...	439	393	.....	5,993	1878-79 „ 254 „ 256
	Malpa ...	Ram Krishna Singh ...	11	Ditto	1878	...	...	...	4,566	176	856	...	...	856	16·1	2,389	...	...	...	...	2,269	2,029	.....	34,472	
Bhagulpore.	Shahpore ...	Narsingh Prasad Singh	18	Act IV (B.C.) of 1870	1877	...	...	...	2,108	50	2,710	...	6	2,716	24·7	2,839	48	12	1,169	...	7,614	4,641	.....	20,244	1877-78 „ 526 „ 533
		Huns Prasad Singh ...	7																						
	Lugma ...	Sumput Bati Kumari ...	38	Ditto	1877	...	...	..	441	10	2,618	...	4	2,622	21·2	5,792	41	17	274	...	6,243	5,167	.....	57,163	1877-78 „ 534 „ 537
		Bunsraj Bati Kumari ...	35																						
	Lalpore Patori	Harabulav Narain Singh	16	Ditto	1878	91	34	109	2,243	147	1,481	...	89	1,570	60·7	3,080	...	...	150	...	1,831	1,273	.....	3,316	1878-79 „ 258 „ 262
		Tilak Narain Singh ...	13																						
		Hari Narain Singh ...	6																						
Purneah.	Surjapore ...	Asgur Reza	20	Act XL of 1858 ...	1874	...	2	3	28,626	4,615	11,995	...	328	12,323	6·0	...	96	60	105	702	1,76,020	64,667	44,730	...	1874-75 „ 367 „ 374
		Dilwar Reza	14																						
	Russulpore ...	Syud Gholam Abbas ...	16	Act IX (B.C.) of 1879	1881	...	443	90	21,161	368	5,240	47	873	6,160	23·2	24,804	...	...	97	...	20,724	5,573	.....	15,523	1881-82 „ 318 „ 321
		Moasi Reza	14																						
		Askari Hossein	13																						
		Mussamut Raisunnissa Begum.	12																						
		Mussamut Falmah Begum.	10																						
	Srinagar ...	Netyanand Singh ...	13	Ditto	1882	...	...	...	.....	...	.....	...	...	.....	.....	...	...	...	...	...	.....	.....	.....	...	
		Kamalanand Singh ...	7																						
		Kalkanand Singh ...	4																						
Maldah.	Chanchal ...	Sarat Chandra Rai Chaudhuri.	14	Act IV (B.C.) of 1870	1871	...	150	17	78,279	3,767	28,390	1,073	3,341	32,804	19·0	...	647	120	7,163	8,208	1,83,092	37,446	1,73,463	...	1874-75 „ 131 „ 137
		Separate estate of Bhuteswari Chaudhurani.	31	Ditto	1871	...	...	...	85	4	9	...	...	9	10·1	...	...	...	...	...	23,774	387	.....	...	
				Total ...	...	95	740	689	1,46,965	9,901	56,577	1,407	4,966	62,950	13·7	47,400	854	218	9,610	8,910	4,42,496	1,26,194	2,18,193	2,15,833	
	Trust Estates.																								
Bhagulpore.	Clevland ...	.....	...	Government order No. 735, dated 16th March 1881.	1881	...	...	...	2	...	48	...	...	48	17·0	...	70	...	1,324	...	26	213	502	...	1881-82, para. 307
Purneah	Mirza Mahomed Hossein.	Donor, Mirza Mahomed Hossein.	...	Ditto	1881	...	...	...	.....	...	35	...	32	67	6·5	...	701	...	1,161	...	478	135	6,200	...	1881-82 „ 322
				Total ...	...	...	...	...	2	...	83	...	32	115	8·8	...	771	...	2,485	...	504	348	6,702	...	
				Grand Total ...	...	95	740	689	1,46,967	9,901	56,660	1,407	4,998	63,065	13·7	47,400	1,625	218	12,095	8,910	4,43,000	1,26,542	2,24,895	2,15,833	

SECTION VII.

BHAGULPORE DIVISION.

231. The number of estates under management in this division is 14, of which one (Srinagar, situated in five districts) was taken in charge during the year. The annual returns of this estate were not received in time for incorporation in this report. The demands of revenue, rent, and cesses due from the remaining 13 estates were Rs. 1,67,848, Rs. 9,982, and Rs. 30,262, of which Rs. 95, Rs. 740, and Rs. 689 respectively, were left unadjusted. The collections of rent and cesses due to the estates were Rs. 4,85,488, or 105 per cent. on the current demand Rs. 4,60,214, against 100 per cent. in the previous year, and the balance, after deducting remissions, was Rs. 1,56,868, against Rs. 2,14,220, the balance when the year began. The collections were satisfactory in all the estates, except Lalpur and Surjapore. The debts due by the estates during the year were Rs. 2,70,587, which was reduced to Rs. 2,15,833, nearly the whole of which was due from the estates in Monghyr and Bhagulpore. The total cost of management was Rs. 63,065, or 13 per cent. on the current rent and cess demand; excluding Rs. 1,407 for repairs to cutcherry buildings, and Rs. 4,998 for survey and settlement, the charges amount to Rs. 58,067, or 12 per cent. on the demand. The subscriptions to schools and dispensaries amounted to Rs. 1,625 and Rs. 218, respectively. The expenditure for repairs to the wards' houses was Rs. 12,095 and for works of improvement Rs. 8,910, of which Rs. 7,163 and Rs. 8,208, respectively, were spent from the funds of the Chanchal estate. The receipts from all sources were Rs. 7,02,855, including Rs. 1,52,684, the cash balance of the previous year; the disbursements amounted to Rs. 5,76,313; and the cash balance at the close of the year was Rs. 1,26,542. The value of the Government securities on the 31st March 1883 was Rs. 2,24,895, the whole of which, excepting Rs. 6,702, stands to the credit of the Surjapore and Chanchal estates.

232. Regarding rates of rent, the following remarks are recorded against each estate in the Commissioner's report :—

"*Chauthan.*—Since our assumption of charge of management in 1871, only a slight enhancement was effected with the consent of the ryots when the estate was held jointly with the co-sharers of the minor, and not after the partition of the estate. The rate is said to be generally fair, and is never objected to by the ryots, and the neighbouring zemindars collect at the same rate. Under the circumstances the estate is not rack-rented."

"*Phulberia.*—There has been an increase of Re. 1 per bigha for high and Rs. 2 for low land since our assumption of charge in 1873. From local enquiry it transpired that the enhancement was made by the co-sharers in consultation with the late manager and with the consent of the ryots; and since the enhancement, the ryots have never made any objections. The only mehal in this estate which questioned the rate of rent is Ratanman-babhangawan, where no enhancement was made, but the ground on which the ryots dispute the rate of rent is that the younger Pundit, uncle of the minor, and proprietor of eight annas share, accepted a lower rate of rent than what prevailed before from certain ryots when they were sued for the recovery of rents. The ryots of this mehal are Babhans, and are said persistently to refuse payment, and to throw obstacles in the way of collection; recourse had to be had to the certificate procedure, and the ryots objected to the rates at which they were assessed, the decrees obtained by them in the civil court were produced, and the court awarded modified decrees: these cases have nearly all been cleared up now. In the rest of this estate there are no disputes regarding rates of rent, and the ryots are said to be satisfied at the prevailing rates at which they pay in their rents. **** Admitting the attitude on part of the ryots of this estate to be as represented, it cannot be denied that if the calculation for the proportion of produce taken as rent is correct, it is generally very high. Further enquiry will be made upon the subject, and the result reported."

"With reference to the remark that the proportion of produce taken as rent is generally very high in the Phulberia estate, the manager instituted further local enquiries and questioned the head men and ryots of no less than 20 mehals, with the result that the ryots have no complaint to make against the prevailing rates. In one or two mehals, the manager reports, the rate for low lands appears a little high, but as such lands are held jointly with co-sharers, a reduction without their co-operation is not possible. The Collector has been requested to report in future all cases of enhancement made by co-sharers."

"*Malpa.*—The first class land is under bhaoli jote, and the tenant pays his rent in money equal to the price of a certain fixed quantity of produce. This system is called manbunda. The increase in the rate is attributable to the rise in the price of produce. As regards the next three classes, no enhancement has been effected, and the rates are fair."

"*Lalpur.*—The rates now current in the estate are generally those that prevailed there at the time we took charge of the estate; as regards third class lands, it may be said that the land was formerly assessed at a progressive jumma, and with the increase of the productive power of the land, the rate was enhanced."

"*Shahpore, Lugma, and Lalpore Patori.*—The rates prevailing in these estates are lower than those of the neighbouring villages, and the fact of the outstanding arrears having been reduced to a small figure bears conclusive testimony to the fairness of the rents, and the charge of rack-renting cannot apply to any of these three estates. The rise in the single rate for "churi" or grazing ground was explained in the correspondence with the Board."

"*Surjapore estate.*—The estate is not rack-rented. As a reason for the rates of rent being held to be fair, the manager instances the absence of any complaints by ryots of high rates. During the year, the surveyor and manager made special enquiries, and found that the rates of rent of each class of land were not at all excessive when compared with the rates prevailing in neighbouring estates."

"*Russulpore and Srinagar.* These estates I am of opinion are certainly not rack rented."

"*Chanchal.* From the information given* it will be seen that the rates of rent now current were fixed in consultation with the head men and the ryots themselves, and it would be absurd to say that the ryots allowed themselves to be highly assessed.

* *Vide* paragraph 251 below.

MONGHYR.

233. Baboo Benode Behari Banerjee, the probationary general manager of wards' estates in this district, has been confirmed in his appointment. He made a close and careful enquiry into the condition of the tenantry. The Commissioner writes :—

"The estates of Chauthan, Malpa, and Lalpur are but sub-divisions of the same parent mehal of tuppeh Chauthan, which was once wholly possessed by the ancestors of the minors, who all come from one common stock; the condition of the agricultural classes in all these estates is much the same. The condition of the major portion of the ryots is not prosperous, but it has been found that in each of the mehals, where the minors own the largest shares, there are few ryots who are not under any necessity of resorting to the money-lenders. Ryots in each of these three estates may be classified as follows, viz.—

(*a*)—Ryots who are able to pay their rents without resorting to money-lenders, and who themselves are able to lend money.

(*b*)—Middle-class ryots who earn only so much as is necessary for their maintenance and for the payment of their rent, but have no capital of their own.

(*c*)—Ryots who are extremely poor and depend entirely on their mahajuns for the payment of their rents.

"With regard to the first class of ryots, it is stated that the number is very few; they are the leaders of the community, and carry on their usurious business of advancing grain and money to the two classes of ryots (*b*) and (*c*). They seldom or never pay in their rents according to the fixed instalments, but their conduct is reported to be generally satisfactory.

"The greater portion of the ryots belong to the second class, and seem to be quite contented with what they have for their maintenance; in average years they have no need to resort to the money-lenders for the payment of rent, but when there is any failure in crops or any extraordinary demand for money, they cannot do without mahajuns, simply because they have no capital of their own. It is reported that in pergunnah Farkya, where these estates are situated, there are only two main crops, bhadui and rubbi; the former is harvested in September and the latter in March or April, and the private zemindars begin the collection of rents as soon as the crops are ready, and not according to any fixed instalments. Practically the collections are made by them in only two instalments, one in October and the other in April, and therefore the collection of rent in four instalments, viz. June, September, December, and March sometimes, it is reported, forces ryots to borrow money for the payment of rent. From enquiries it has further transpired that the ryots of this class borrow if they see a prospect of selling their produce to better advantage by waiting for a short time in the expectation of a rise in the price. It has been pointed out to the ryots that in very few cases is such a course likely to prove advantageous to them, unless they have some capital of their own.

"As regards the ryots of the third class, it is reported that they are entirely dependent on their mahajuns for everything they require, and seldom or never pay their rents regularly. These ryots belong to the lowest classes of the people, and are mostly employed as ploughmen to the zemindars or the richer ryots. The recovery of rent from this class of ryots according to the fixed kists is said to be almost impracticable, and the rate of interest at which they obtain advances of money and grain is simply ruinous. They earn their livelihood partly by cultivation and partly by labour. They invariably go to the north to cut the paddy after they have sown their rubbi, and do not return till the latter is ready for harvesting in the middle of March or April, and are therefore seldom found at their homes in the winter. Collection from such ryots cannot be made before their crops are ready, and to enforce payment

at the end of each kist is calculated to make them abscond, and to cause loss to the estate eventually.

"Besides the resident ryots, there are a great number of pahi or non-resident ryots in all these estates, and as they live in villages 10 or 15 miles distant from the villages of the estate, their actual condition cannot easily be ascertained. It is this class of ryots who are said invariably to make great delay in the payment of their rent, and against whom certificates are mostly taken out for the recovery of the demand of the estate.

"The feelings of the ryots are reported to be those of contentment with the present general manager's administration."

234. During the year under review paddy was sown for the first time in certain villages of the Chauthan and Malpa estates, and the ryots intend, it is reported, to give it a fair trial during the current year. The agricultural classes of the Chauthan, Malpa, and Lalpur estates, as well as other estates, the property of private zemindars, are low caste people, and it is said that efforts to improve their status or to benefit them in many way will be so much labour lost. They regard such attempts as the precursor of enhancement, and do not hesitate to quit their holdings in consequence. In pergunnah Farkya, in which the above three estates are situated, the demand for land is very small. The ryots enjoy the advantage of choosing their lands year after year, and they have no inducement to improve them.

235. The Chauthan, Phulberia, and Malpa minors live together within the Monghyr fort, and are under the same guardian and tutor, Baboo Suranath Chatterjee, second master of the Government zillah school, whose salary is Rs. 60 per mensem. They attend the Government zillah school. The elder Phulberia minor is in the third class of the school, and is well reported of. The remarks regarding the Chauthan minor are not so favourable.

236. *Phulberia.*—The entire demand of Government revenue (Rs. 1,837), rent to superior landlords (Rs. 193), and cesses (Rs. 1,533), was satisfied, except Rs. 4, Rs. 111, and Rs. 462, respectively. The rental was increased by Rs. 1,003, chiefly from extension of cultivation, settlement of sir mehals, and resettlements. The current rent and cess demand amounted to Rs. 20,177, and the arrears were Rs. 15,825, making a total of Rs. 36,002, of which Rs. 21,383,* or 105 per cent. on the current demand, were collected, and Rs. 9,164 remitted, leaving a sum of Rs. 5,474 outstanding, of which Rs. 2,232 are irrecoverable or doubtful of recovery. Rupees 287 were recovered on account of debts due to the estate, and the balance was Rs. 3,568, of which Rs. 468 only are reported to be good and in process of recovery. The liabilities of the estate were increased by Rs. 10,038, of which Rs. 4,000 were borrowed to meet the cost of an appeal to the Privy Council, and the remainder is on account of interest; Rs. 7,307 were liquidated during the year, leaving a disputed claim of Rs. 1,400 and an admitted debt of Rs. 76,722.

* Includes excess collections of Rs. 19.

237. Enquiry into the condition of the agricultural classes of this estate was made by the general manager when he was on tour in the interior. The Commissioner reports as follows:—

"It has been reported that the condition of the tenantry is similar to that of the Chauthan estate, the only difference being that the demand for land is very great, and the rate of rent, as a natural consequence, higher.

"Owing to the higher rates of rent, the ryots cultivate not only food grains, but other crops calculated to bring in large profits.

"The classification of ryots of the Chauthan estate applies to this estate, but it may be added that the major portion of the ryots, though not prosperous, are above actual want. Local enquiries were made with a view to ascertain whether their transactions with the money-lenders result in loss or gain to the ryots, for the interest they pay to their creditors they are enabled to defer the sale of their produce till the market rises. The result of this enquiry shews that the ryots seldom incur any loss by such transactions if the crop is fair, but when there is any failure, and if that failure continue for two or three years in succession, it results in their ruin. The failure of a year only increases the amount of interest on the advance, which they pay off without any great difficulty within the course of a year or two.

"Besides the resident ryots, there are a large number of non-resident or pahi ryots who live miles off from the villages where they cultivate, and their actual circumstances cannot be definitely ascertained, but the condition of the tenants living in the adjoining mehals is similar to that of the resident tenants of the estate. With a few exceptions, the pahi jotedars scarcely, if ever, it is reported, pay in their rents regularly. The realization of rents from these men is said to be a matter of great difficulty, they are hardly

MONGHYR.

ever to be found in the villages when wanted. The adoption of the Certificate Procedure in such cases has greatly improved the rates of collection from such ryots.

"The extension of the Tirhoot State Railway to Symaruja Ghât is likely to improve greatly the commerce of the sub-division of Beguserai, within the local jurisdiction of which the greater portion of the mehals of the Phulberia estate is situated.

"The conduct of the tenants is said to be generally satisfactory, with the exception of those of mehal Nathuduar, in Tirhoot, and Ratanman-babhangawan, in Monghyr.

"The major portion of the ryots in the above two villages are Babhans who are said to be very troublesome. The affairs of these two mehals have nearly been brought to a satisfactory state, and it is expected that during the course of the current year everything will be finally settled.

"The relations between the general manager and the tenants were generally satisfactory, and the feeling of the ryots was one of contentment."

238. The jungle lands in mouzah Nathuduar, in Tirhoot, are gradually coming under cultivation. I nthe mehals in Monghyr there are a few bighas of land unfit for cultivation. During the year under review paddy was sown for the first time in certain mehals, but the ryots abandoned the experiment which resulted in failure. It is reported that the produce per bigha was scarcely more than a maund. The co-sharers do not encourage the introduction of new staples, and the funds of the estate do not admit of any improvements in this direction.

BHAGULPORE

239. The collections of rent and cesses due to the Shahpore, Lugma, and Lalpore Patori estates in this district, which are under the general manager, Mr. A. T. Ricketts, were very satisfactory, being 134, 137, and 179 per cent. on the current demands, respectively. The liabilities of the Shahpore and Lugma estates, which were Rs. 23,153 and Rs. 62,955, including interest, which accrued during the year, were reduced to Rs. 20,244 and Rs. 57,163 respectively. In order to pay off an old debt due by the Lalpore Patori estate, which carried a high rate of interest, Rs. 3,000 were borrowed; the total liabilities at the close of the year were Rs. 3,316, of which Rs. 159 are disputed. The embarrassed condition of the estates has prevented any expenditure on agricultural improvements.

240. The past year was unusually unhealthy, and between April and May cholera was prevalent in the Kissengunge and Muddhepoora thanas. Notwithstanding that the tenantry are much indebted from thriftlessness, improvidence, and reckless expenditure on marriage, funeral, and other religious or social ceremonies, which sometimes forces them to sell even their ancestral holdings, they are on the whole said to be far better off and more contented than their neighbours under native zemindars, who pay higher rates of rent, besides abwabs and illegal cesses. The soil is a mixture of hard clay and sand; the low lands are suitable only for the aghanny paddy, which is the main crop, and the high lands are principally sown with bhadui paddy, mustard seed, marooah, wheat, and barley. Tobacco and potatoes are grown in very small quantities for home consumption. These are profitable crops, but the caste prejudice and custom will not allow the ryots, mostly Rajpoots, Brahmins, and Goalas, to sow them. The manager tried in vain to persuade them to do so.

241. The senior Shahpore minor is being educated in the Bhagulpore school. He was promoted to the 3rd class in January 1883, and is reported to have given satisfaction of his teachers. The junior minor has been placed under the guardianship of his maternal uncle, who has taken him to Durbhunga to begin his studies in the Maharajah's school. The two elder minor proprietors of the Lalpore Patori estate attended the Government aided school at Muddhepoora, but very unfavourable reports are received regarding their attendance and progress.

PURNEAH.

242. *Surjapore.*—The demand of Government revenue, amounting to Rs. 83,406, was satisfied. Of the rent (Rs. 163) and cesses (Rs. 16,050) due from the estate, Rs. 2 and 8 respectively, were left unadjusted. The total demand of rent due to the estate was Rs. 2,18,206, *i.e.*, current Rs. 1,92,017 and arrear Rs. 26,189; the collections were Rs. 1,87,676,* or 97 per cent. on the current demand, a result which is not satisfactory; the remissions were Rs. 2,132; the balance

* Includes excess collections of Rs. 228.

MALDAH.

minority. The elder widow made over from 1882-83 her stridhan property* to the minor abovenamed on certain conditions by a deed of compromise. The Court of Wards thereupon gave notice to her that she was no longer under the protection of the Court. The younger widow being proprietress of three small revenue-paying estates and of the Monihari indigo factory, which had been leased with her consent to Mr. Tayler for five years, at an annual rental of Rs. 1,000, the Court of Wards also gave notice to her that she was no longer under the charge of the Court, and released her property with effect from the 1st April 1883.

* Pergunnah Rokunpore.

248. The entire demands [of revenue (Rs. 68,444), rent (Rs. 2,181), and cesses (Rs. 8,451) due from the estate were paid, except Rs. 150 on account of rent, and Rs. 17 on account of cesses, which were due to the parent estate of Rokunpore, and have been paid after the close of the year. The gross rental has undergone some changes, owing, on the one side, to reductions following remeasurements and relinquishments, and, on the other, to increase from waste lands being brought under cultivation, and from the addition yielded by two newly-purchased holdings. The increase amounted to Rs. 7,246, and the reduction to Rs. 12,798, and the gross rental is now Rs. 1,67,079, against Rs. 1,72,631 of the preceding year, which shews a net decrease of Rs. 5,552. The current demand was Rs. 1,67,079 rent, and Rs. 5,131 cesses, or a total of Rs. 1,72,210; and the arrears were Rs. 91,024 rent, and Rs. 4,121 cesses, or a total of Rs. 95,145. The total current and arrear demand was, therefore, Rs. 2,67,355, of which Rs. 1,78,463, (rent Rs. 1,73,160 and cesses Rs. 5,303), were collected, and Rs. 6,846 (rent Rs. 6,664, and cesses Rs. 182), remitted, leaving a balance of Rs. 82,046 (rent Rs. 78,279 and cesses Rs. 3,767), outstanding at the close of the year, of which Rs. 47,229 were not realizable till after the 31st March 1883; Rs. 6,918 are bad and irrecoverable; Rs. 6,276 are doubtful, not disputed; and the remainder is good and in process of recovery. The collections of rent and cesses are satisfactory, being 103 per cent. on the current demands respectively.

249. The total receipts, including the cash balance Rs. 80,898 from 1881-82, amounted to Rs. 2,69,480, and the disbursements, including Rs. 5,377 invested in the purchase of two holdings, were Rs. 2,32,034, leaving a surplus of Rs. 37,446 to the credit of the estate at the close of 1882-83. The cost of management was Rs. 32,804, or 19 per cent. on the current rent and cess demand; excluding Rs. 1,073 for repairs to cutcherry buildings, and Rs. 3,341 for survey and settlement, the management charges were Rs. 28,390, or 15 per cent. on the demand; the law charges amounted to Rs. 19,774, of which Rs. 13,739 were paid to the younger widow on account of expenses in the adoption suit; the allowances to the proprietor and family, &c., amounted to Rs. 18,670. Under the head of "improvements" the manager notes as follows:—

"There has hardly been a year in which sums have not been expended in improving the estate. The total amount expended in the past 10 years has been Rs. 81,288 under the several heads noted in the margin. The sum of Rs. 46,000 was paid to the elder widow, being the moiety of the net proceeds of pergunnah Rokunpore as per deed of compromise. The most important improvement undertaken by the Court of Wards has been the survey and settlement of the estate. When I first came to this part of the country, it was utterly destitute of roads. Such a thing as a bullock cart did not exist. The entire produce of the country was carried by pack bullocks. This part of the district is now considered, with regard to roads, as in a more favourable position than any other portion of the district. There are now over 130 miles of roads open as main lines of communication. In addition to this, there are over 30 miles of village roads acting as feeders to these main lines. The closing of the Mahannunda to all traffic, even to boats of the smallest tonnage, after the 10th December, has forced the tenants to carry their entire produce by land to the Ganges. This country, which 11 years ago had not a cart of any kind within its whole area, has now over 4,000 carts, and I am glad to have noticed that the tenants are using these carts for bringing home their produce from the fields. I have therefore done all that lay in my power to encourage the making of roads in each village as inter-village communications."

			Rs.
Survey and settlement	...	...	43,614
Cuttings	...	...	9,385
Roads	...	...	11,949
Tanks	...	...	272
Schools	...	...	8,468
Dispensaries	...	...	7,600

250. During the year, Rs. 7,163 were spent in repairing houses and clearing jungles; Rs. 8,208 were incurred on account of cuttings and drainage, repairs of roads, excavation of tanks, &c. The expenditure on account of schools and dispensaries were Rs. 646, and Rs. 120, respectively. There are six middle class, six upper primary, and sixty-one lower primary

schools receiving grants from the estate, and they are attended by 1,426 pupils, of whom 1,102 are Hindoos and 324 Mahomedans. The dispensary at Chanchal was abolished under Government orders towards the close of 1881-82, but the elder widow wishes one to be re-established, and her request is under consideration.

251. In connection with the subject of the condition of the tenantry, the manager has also reported regarding the rates of rent. The Commissioner writes:—

"The manager states that in connection with the survey and settlement of the estate, he personally visited each village as its measurements were completed, and invariably discussed with the headman the question as to the rates of rent to be imposed upon each class of lands in that village. As a rule, he states, there was but little difficulty in settling this portion of his duty. The method he adopted was by striking an average of the amount paid by the majority of the older and representative tenants, as shewn by the receipts of the previous years. The survey having furnished him with the area under cultivation by each tenant, he could generally make a rough calculation of the average rate per bigha hitherto paid for lands in this village. In consultation with the headman and the ryots themselves, he generally succeeded in fixing an average rate of rent which should be paid for each of the three classes of lands. All rates were thereupon equalized upon this scale in respect of all the lands situate in that village, or, what was more usual, a group of villages. The real difficulty, however, it is said, arose in portioning off the different plots under the three respective classes, the ryots naturally objecting to have any of their lands included in the higher classes. This difficulty was met in each individual case when objections were raised by instituting a sort of informal punchyat, composed of the mundul of the village, an arbitrator appointed by the manager, and the objecting tenant or some one appointed by him on his behalf; and in the large majority of cases the decision so arrived at was satisfactory. So far as each village, or more usually, each group of villages, is concerned, a uniform rate for each of the three classes has been fixed; the rent-roll has been revised; fictitious demands have been eliminated; and the rents of individual tenants have been equalized; where excessive, reduced; and, where clearly inadequate, raised. What the current rate was before the Court of Wards took over charge of the estate, it has been found impossible to discover. The tenantry are said to have acquiesced in the assessments made; in proof of this a ryot, when seeking to lease lands on this estate, invariably offers terms calculated on the basis of the newly-fixed rates, the only question being the quantity of each respective class of land comprised in the holding sought to be leased by him. Even where the present rating has been the highest, not only have the tenants already holding part of these lands added to their original holdings, but stranger tenants from other bordering estates have removed their homestead, and settled down as tenants of the Chanchal estate, a fact which may be pointed to as shewing that the present rating is one which has proved itself acceptable to the ryots, and cannot be considered excessive.

"Formerly the tenant could only look to the local market for the sale of his produce, and no less than nine-tenths of his rental was paid from the surplus produce of his rice lands. The improvement in lines of communication has enabled the tenant to raise crops to meet the demand of more distant markets. Such crops as jute, tobacco, oilseeds, and wheat, which, in former days, were only sown, if at all, for home consumption, are now cultivated largely for export, and are the chief crops from which the rent is paid. The enormous increase in the two crops of wheat and jute will alone shew how matters have changed in the past few years. Thirteen years ago hardly a wheat field, it is said, was to be seen; now the export is enormous, and over 20,000 bighas were sown in wheat in this estate alone; then as regards jute, little or no jute was exported from this part of the country; while the exports in this year from one mart alone were, it is said, over three lakhs of maunds, including both the raw material and the locally-made-up gunny bags."

252. The Board have recently allowed Mr. Reily, the manager of the estate, to use rent free, for two years, fifteen acres of unoccupied land in the estate, for the purpose of trying the effect of certain manures and of growing fodder plants at his own cost and risk. The result of the experiment, the object of which is to improve cultivation and to benefit the estate, will be reported next year.

253. With the exception of the preparation of jummabundis and engrossing of pottahs of 107 mouzahs, and the exchange of pottahs of 267 mouzahs, the survey and settlement operations may be said to have been brought to a close, the actual area of the estate as disclosed by the survey being 1,43,245 acres.

254. The minor, who is 14 years old, is now in the 6th class of the Hindoo school at Calcutta. The head-master reports that his progress in all the subjects of his study is fair, and his conduct satisfactory. The question of the appointment of a fit person as tutor and guardian to the minor is under consideration. The marriage of the boy with the younger daughter of Baboo Parbutty Churn Mookerjee of Calcutta, has been sanctioned, and authority has been given to spend Rs. 25,000 on the ceremony.

SECTION VIII.

ORISSA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Cuttack	Kanika ...	Raja Paddolabh Bhanj	49	Act XXXV of 1858 ...	1864	20,408	...	6,500	26,908	1,06,643	4,926	1,11,569	84,661	50,020	1,76,338	10,667	1,21,412	4,860	1,26,272	113·1	...	6,027
	Panimando ...	Radhabinod Basu ...	20	Regulation X of 1793	1866	1,204	1	106	1,311	2,409	76	2,485	1,174	1,887	3,744	187	1,688	56	1,744	70·1	...	256
	Indalow ...	Radha Syam Dass ...	16	Ditto ...	1868	1,088	134	98	1,320	2,241	71	2,312	992	1,375	3,176	165	2,017	91	2,108	91·1	...	208
	Haripa ...	Sri Churn Patnaik ...	11	Act IV (B.C.) of 1870	1874	1,023	355	180	1,558	3,928	122	4,050	2,492	1,422	8,397	278	4,314	191	4,505	111·2	...	141
	Gotra ...	Brindabun Lal ... / Jadabanund Lal ...	19 / 17	Ditto ...	1874	907	23	83	1,013	2,087	63	2,150	1,137	576	3,867	144	1,809	37	1,846	85·8	...	78
	Palda ...	Narsingh Panda ...	11	Ditto ...	1874	2,860	48	281	3,189	6,036	189	6,225	3,036	2,628	9,554	482	5,863	161	6,024	96·7	...	504
Pooree ...	Rorhung ...	Narayan Bidyadhur Mahapatra.	17	Ditto ...	1873	3,383	286	265	3,934	5,387	266	5,653	1,719	3,706	7,664	381	5,963	230	6,193	109·5	...	136
Balasore	Jamkunda ...	Surendra Nath Singh	7	Act IX (B.C.) of 1879	1882	630	10	70	710	5,913	188	6,101	5,391	.....	11,606	188	7,061	96	7,157	119·2	3,528	2,887
				Total ...	...	31,503	857	7,583	39,943	1,34,644	5,901	1,40,545	1,00,602	61,614	2,24,346	12,492	1,50,127	5,722	1,55,849	110·8	3,528	10,26[illegible]
	Attached Estates.																					
Cuttack...	Sukinda ...	Not yet known ...	.....	Regulation V of 1799	1879	1,364	...	811	2,175	12,146	913	13,059	10,884	19,965	27,648	2,076	11,304	946	12,250	93·8	...	3,066
Balasore	Chuck Salim...	Aparna Dai* ...	Not known.	Act VIII of 1859 ...	1861	731	...	...	731	1,000	...	1,000	269	135	1,000	.....	1,000	...	1,000	100·0	...	.....
				Total ...	...	2,095	...	811	2,906	13,146	913	14,059	11,153	20,100	28,648	2,076	12,304	946	13,250	94·2	...	3,066
				Grand Total ...	...	33,598	857	8,394	42,849	1,47,790	6,814	1,54,604	1,11,755	81,714	2,52,994	14,568	1,62,431	6,668	1,69,099	109·3	3,528	13,303

* The proprietor died on the 6th December 1882.

SECTION VIII.

ORISSA DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Wards' Estates.																								
Cuttack	Kanika ...	Raja Paddolabh Bhanj	49	*Act XXXV of 1858...	1864	..	...	...	28,147	5,078	9,655	4,000	336	13,991	12·5	...	1,594	513	170	4,517	97,757	63 777	31,155	.....	1874-75, paras. 389 to 394
Cuttack	Panimando ...	Radhabinod Basu ...	20	Regulation X of 1793	1866	1,204	4	...	1,881	125	136	...	...	136	5·4	...	...	...	30	...	3,247	474	6,030	.....	1874-75 ,, 380 & 381
Cuttack	Indalow ...	Radha Syam Dass ...	16	Ditto ...	1868	...	258	14	838	61	288	...	...	288	12·4	...	1	...	40	...	2,836	526	4,020	.....	1874-75 ,, 382 to 384
Cuttack	Haripa ...	Sri Churn Patnaik ...	11	Act IV (B.C.) of 1870	1874	...	187	10	2,532	69	691	...	...	691	17·0	...	...	...	30	100	3,088	2,159	2,010	.....	1874-75 ,, 375 ,, 379
Cuttack	Gotra ...	Brindabun Lal ... / Jadabanund Lal ...	19 / 17	Ditto ...	1874	...	64	4	1,763	98	192	...	...	192	8·9	...	1	...	30	...	1,777	500	.....	.....	1875-76 ,, 324 ,, 327
Cuttack	Palda ...	Narsingh Panda ...	11	Ditto ...	1874	...	...	...	3,543	316	1,119	...	6	1,125	18·0	...	13	...	300	...	5,419	2,299	6,055	.....	1875-76 ,, 328 ,, 331
...ree ...	Rorhung ...	Narayan Bidyadhur Mahapatra.	17	Ditto ..	1873	...	195	11	1,701	151	132	...	...	132	2·3	...	...	...	59	...	5,077	4,767	.....	.....	1874-75, para. 395.
Balasore	Jamkunda ...	Surendra Nath Singh	7	Act IX (B.C.) of 1879	1882	...	10	5	4,545	92	953	...	...	953	15·8	10,649	...	...	73	...	1,158	739	.....	19,000	
				Total ...	...	1,204	718	44	44,950	5,990	13,166	4,000	342	17,508	12·4	10,649	1,609	513	732	4,617	1,20,359	75,241	49,270	19,000	
	Attached Estates.																								
Cuttack...	Sukinda ...	Not yet known ...	.....	Regulation V of 1799	1879	...	...	...	11,145	1,031	2,308	...	841	3,149	24·1	...	38	...	500	600	7,270	23,724	.....	.....	1878-79, paras. 284 to 291
Balasore	Chuck Salim...	Aparna Dai*... ...	Not known.	Act VIII of 1859 ...	1861	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,000	135	.....	.....	1875-76, para. 342
				Total ...	...	...	...	...	11,145	1,031	2,308	...	841	3,149	22·3	...	38	...	500	600	8,270	23,859	.....	.....	
				Grand Total...	...	1,204	718	44	56,095	7,021	15,474	4,000	1,183	20,657	13·3	10,649	1,647	513	1,232	5,217	1,28,629	99,100	49,270	19,000	

* The proprietor died on the 6th December 1882.

SECTION VIII.

ORISSA DIVISION.

255. The Government revenue due from the 10 estates in this division was Rs. 33,598, the whole of which was paid, except Rs. 1,204 due from the Panimando estate, which could not be paid as, owing to some delay in the sale of the Government securities lodged with the Comptroller-General the minor's wedding expenses exhausted all the available cash. Of the rent (Rs. 1,541) and cesses (Rs. 8,468) due from the estates, Rs. 718 and Rs. 44, respectively, were left unliquidated. The collections of rent and cesses due to the estates were Rs. 1,69,099, or 109 per cent. on the current demand (Rs. 1,54,604), against 98 per cent. in the previous year. The improvement in the collections, noticed in paragraph 331 of last year's report, resulting from the changes effected in the managing agency, was therefore continued during the year under report. The collections, however, in the Panimando estate were very small, being 70 per cent. on the current demand. This result is attributed by the Collector to laxity on the part of the minor, to whom the work of making collections was entrusted, preparatory to his taking over the entire management on attaining majority, which he did on the 19th June 1883. This arrangement did not absolve the Collector and the manager from their responsibility, its object being merely to train the minor to the work about to devolve upon him. The total remissions on account of rent and cesses were Rs. 35,347, of which Rs. 27,508 were granted in the Kanika estate alone; and the balance amounted to Rs. 63,116 against Rs. 1,12,958 which is the corrected balance at the close of the previous year. The total cost of management was Rs. 20,657, or 13 per cent. on the current rent and cess demand. The Jamkunda estate is the only one in debt, its liabilities having amounted at the close of the year to Rs. 19,000 against Rs. 30,229 with which it was taken in charge in the year under report. The expenditure on account of schools and dispensaries was Rs. 1,647 and Rs. 513, respectively; the latter sum was spent by the Kanika estate. The repairs to the wards' houses cost Rs. 1,232, while the expenditure on works of improvement was Rs. 5,217, from the funds of the Kanika, Haripa, and Sukinda estates. The total receipts were Rs. 2,67,644 and the disbursements Rs. 1,68,544; the cash balance and the value of the Government securities at the close of the year amounted to Rs. 99,100 and Rs. 49,270, respectively; of these sums Rs. 63,777 and Rs. 31,155 remained to the credit of the Kanika estate, the most important estate in the division.

256. With reference to the question whether the ryots are rack-rented, or whether the rent roll demand is excessive, the Commissioner writes:—

"The Collector of Pooree, Mr. Gupta, says neither of the two estates in this district under the management of the Court of Wards is rack rented and in neither of them is the rent roll demand excessive. The Collector of Balasore, Mr. Grant, has furnished a statement shewing the average rates at which rents are collected in the two estates under his management, one ward's and one attached, as compared with those prevailing in the neighbourhood. The contrast is favourable in some and unfavorable in other cases. On the whole, however, the rates are not high. In the case of the thani holdings in temporarily settled estates, the rents were fixed nearly half a century ago, and are necessarily far below what they might equitably be now, looking to the rise in the price of produce that has taken place during this long period. The Collector of Cuttack has not noticed the subject in his annual report. His attention has been called to the omission."

CUTTACK.

257. The condition of the tenantry in the Indalow, Haripa, Gotra, and Palda estates is not altogether satisfactory, the lands being subject to inundation, and the majority of the ryots having to borrow money for the agricultural work of the year. Proposals for raising protective embankments are under consideration. The relations between the tenants and their landlords are generally satisfactory.

The education of the minor proprietors of the Indalow, Haripa, and Palda estates has been in some measure neglected. The Commissioner has called upon the Collector to propose better arrangements for their tuition in future. The wards of the Panimando and Gotra estates were educated in zemindari work, under the supervision of the general manager.

258. *Kanika.*—The Government revenue and cesses due from the estate, amounting to Rs. 20,408 and Rs. 6,500, were wholly paid. The total demand of rent due to the estate, including arrears, amounted to Rs. 1,76,338, of which Rs. 1,21,412, or 113 per cent. on the current demand Rs. 1,06,643, were collected, a result which is satisfactory; the remissions amounted to Rs. 26,779; the balance was therefore Rs. 28,147, of which Rs. 4,142 are reported to be due from defaulters who have no properties from which the amount can be realised; the remainder is good and in process of recovery. Of the total demand of cesses, amounting to Rs. 10,667, Rs. 4,860, or 98 per cent. on the current demand Rs. 4,926, were recovered, and Rs. 729 written off, leaving Rs. 5,078 outstanding. This is not satisfactory. Including the cash balance, Rs. 50,020 of the previous year, the gross receipts during the year of report amounted to Rs. 1,82,319, while the total disbursements, including Rs. 31,890 invested in Government securities, were Rs. 1,18,542; the cash balance at the close of the year was thus Rs. 63,777, of which a large portion will be remitted to the Accountant-General for further investment in Government securities. Among the items of expenditure the following may be mentioned:—Rs. 13,991 for management charges, including Rs. 4,000 for the construction of the Gunja cutcherry building; Rs. 37,080 for the maintenance of the proprietor and his family, social and religious ceremonies, &c.; Rs. 3,817 for repair of embankments; Rs. 200, out of Rs. 500 sanctioned by the Board, for the survey and determination of the line which the sea-dykes proposed to be constructed, should follow. This work, it is stated, is especially intended to promote cultivation in the extensive tracts of the estate bordering on the sea.

259. The Collector reports that formerly there were no means of getting pure water for drinking and bathing purposes in most parts of the estate, and, in order to remove this inconvenience, nine tanks have been excavated in different parts of the estate. Of these some have been newly dug out and cleaned.

260. Since the establishment of the middle class English school in 1881, the progress of education among the people has been satisfactory. The system of primary education has also been extended to the estate. The total expenditure incurred during the year under the head of "Schools" was Rs. 1,594. A charitable dispensary was established during the year at Gunja at the expense of the estate. A native doctor on Rs. 25 a month has been placed in charge of it, and about Rs. 200 have been expended in the purchase of medicines.

261. The condition of the tenantry is reported to be generally good, and their relations with the manager were satisfactory.

262. *Sukinda.*—The entire demand of revenue (Rs. 1,364) and cesses (Rs. 811) due from the estate was satisfied. The total demand of rent and cesses due to the estate amounted to Rs. 29,724, of which Rs 12,250, or 93 per cent. on the current demand Rs. 13,059, were collected, and Rs. 5,298 remitted, leaving a balance of Rs. 12,176; of this Rs. 5,966 are irrecoverable and have been recommended for remission; Rs. 1,210 are doubtful of recovery; and the remaining Rs. 5,000 is in process of recovery.

263. The measurement of three zillahs was completed in the preceding year, as reported in paragraph 341 of the last report; and the measurement of the remaining five zillahs is in progress. Rs. 840, out of Rs. 1,500 sanctioned by the Board for this work, were expended during the year under report; excluding Rs. 840, the cost of management was Rs. 2,308, or 17 per cent. on the current rent and cess demand Rs. 13,059; this high percentage is due to the arrear pay of the establishment, on account of the previous year, having been paid in the year under review. Rs. 600 were spent on works of improvement, and Rs. 500 in repairing the houses belonging to the estate.

264. The civil court has directed that the estate should be released, and all the property, both movable and immovable, made over to the successful claimant

CUTTACK.

Nityanund Mansingh. The order of release has not been carried out at present, as it is understood that an appeal has been preferred against it.

265. The condition of the ryots, as mentioned in paragraph 342 of the previous year's report, remains unaltered.

BALASORE.

266. *Jamkunda.*—Bhuyan Narendra Nath Singh died in January 1882, leaving a minor son Surendra Nath Singh, aged six years. As the relatives of the minor were anxious that the management of the property should be undertaken by the Court of Wards, and as the Collector was willing to undertake it, the wards' work in the district being light, the Court directed the assumption of charge of the person and property of the minor under Act IX (B.C.) of 1879.

267. The landed properties which constitute the estate are noted in the margin. The village Jamkunda, in which the minor lives, is in mehal Tape Narayanpur, which lies on the right bank of the Subernorekha and close to the sea; mehal Harin Cooli is two miles south of Jamkunda; mehal Bhedapal is on the right bank of the Subernorekha, five miles north of Jamkunda; and mehal Dhamkalia is 20 miles north of Jamkunda. The products are rice, pulses, wheat, mustard, castor, and other miscellaneous crops. Salt is manufactured in mehal Narayanpur, where there is also a jungle for the supply of fuel. With the exception of the minor's share in mehal Dhamkalia, which is permanently settled, all the other mehals are temporarily settled. There are no sarbarakari, makudami or other similar tenures. The estate is held khas.

	Area. Mans.	G.	B.
Balasore.			
Mehal Tape Narayanpur	1,131	15	9
„ Harin Cooli	92	22	6
„ Bhedapal (annas 4 pies 9 share)	329	24	4
Midnapore.			
Mehal Dhamkalia (anna 1 gundahs 6 kowris 2 kantis 2 share)	Not yet ascertained.		
Resumed lakheraj land in estate Balang	66	21	15

268. The current rent and cess demand of the estate is Rs. 6,101, and the recurring charges are Rs. 3,113;* thus the available surplus is Rs. 2,988 per annum. The charges of management, which are 17 per cent. on the demand, are high; but this is a small estate which cannot be managed otherwise than somewhat expensively. Okhoy Narayan De, who had charge of the estate during the lifetime of the late proprietor, has been appointed manager on a salary of Rs. 30 per mensem. He has pledged landed property to the value of Rs. 1,000 as security, and has executed an agreement for liquidated damages for the same amount. There were no private debts due to the estate, but there was an arrear rent demand of Rs. 5,693 due when it was taken in charge. The debts due by it were Rs. 30,229, of which Rs. 10,649 were paid during the year under report, partly from the collections (Rs. 7,157), which were 119 per cent. on the current demand Rs. 6,101, and partly from the value (Rs. 3,528) of land taken up for the coast canal and from the proceeds (Rs. 2,674) realised from the sale of movable property; the amount of debt which was reduced by compromise was Rs. 580; the balance at the close of the year was therefore Rs. 19,000. For the immediate liquidation of this debt, which bears a high rate of interest, the Collector has taken a loan of Rs. 9,000 from Dr. Zorab at 7 per cent. interest per annum, and he has been asked to see if the grandfather of the ward will lend the balance at the same rate of interest, or if he can obtain it from any other source.

	Rs.
* Government revenue	1,266
Rent to superior landlords	10
Cesses	127
Management of property	1,055
Law charges	100
Maintenance of proprietor and family ...	377
Miscellaneous	41
General management and treasury rates ...	137
	3,113

269. Owing to the indebted condition of the property no improvements can be undertaken. The Collector's estimate of the condition of the tenantry is contained in the following extract:—

"Owing to a good harvest during the past year and to the coast canal (which runs through the estate) having afforded sufficient work to the tenants, their condition appeared to be good. No complaints have been made against the manager. It is therefore presumed that the relation between the manager and the tenants was satisfactory."

270. The minor is under the guardianship of his maternal grandfather, Gopendro Nandan Chaudhuri, a large landed proprietor, who maintains and educates him with his own children.

SECTION IX.

CHOTA NAGPORE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Hazaribagh.	Dhanwar ...	Maharajah Ran Bahadoor Narain Deo.	57	Act XXXV of 1858 ...	1864	8,564	2,910	4,741	16,215	62,669	2,486	65,155	48,940	23,420	69,232	4,033	50,633	3,643	54,276	83·3	53	11,476
	Jeridih	Bechittra Narain Singh	13	Act IV (B.C.) of 1870...	1873	347	.....	276	623	3,176	217	3,393	2,770	4,680	4,793	292	3,040	213	3,253	95·8	.....	242
	Serampore ...	Rajah Sarda Narain Singh.	16	Act IX (B.C.) of 1879	1880	1,516	.....	2,262	3,778	32,757	1,533	34,290	30,512	6,809	38,830	1,940	31,381	1,610	32,991	96·2	.....	2,165
Lohardugga.	Deogan*	Kishen Baksh Rai ...	21	Regulation X of 1793	1864	.....	.....	.....	.....	.....	534	534	534	12,026	5,453	1,351	3,131	498	3,629	.....	.....	2,405
	Chota Nagpore	Protap Udai Nath Sahi Deo.	17	Ditto ...	1869	14,364	.....	65,414	79,778	1,63,251	60,683	2,23,934	1,44,156	1,09,557	2,78,921	1,13,363	1,62,698	46,880	2,09,578	93·6	.....	12,76
		Jagat Mohan Sahi Deo...	17																			
	Pangri Kallan ...	Protap Singh	35	Act XXXV of 1858 ...	1875	.....	11	22	33	482	12	494	461	4,766	636	12	548	12	560	113·3	.....	47
Singbhoom.	Dhalbhoom ...	Ram Chandra Dhal ...	21	Regulation X of 1793	1867	4,367	.....	.....	4,267	53,006	.....	53,006	48,739	19,097	53,781	.....	49,826	.....	49,826	94·0	15,325	12,411
		Narsingh Chandra Dhal†	20																			
Manbhoom.	Katras	Gunga Narain Singh ...	19	Act IV (B.C.) of 1870	1870	1,321	.....	1,122	2,443	11,441	990	12,431	9,988	11,746	13,455	1,444	12,282	943	13,225	106·3	.....	1
	Nowagurh ...	Banwari Lall Singh ...	17	Ditto ...	1873	1,036	.....	1,042	2,078	11,516	852	12,368	10,290	2,841	13,582	1,147	11,740	427	12,167	98·3	.....	46
	Jhaldah	Adhar Singh	6	Act IX (B.C.) of 1879	1883	2,228	.....	943	3,171	4,003	1,801	5,804	2,633	.....	5,854	2,704	2,607	1,220	3,827	65·9	.....	.....
				Total ...	...	33,643	2,921	75,822	1,12,386	3,42,301	69,108	4,11,409	2,99,023	1,94,942	4,84,537	1,26,286	3,27,886	55,446	3,83,332	93·1	15,378	41,562
	Encumbered Estates.																					
Hazaribagh.	Akruhnan ...	Bukshi Bishnath Singh	...	Act VI of 1876 ...	1878	.....	2,336	182	2,518	3,549	146	3,695	1,177	125	4,911	224	3,339	163	3,502	94·7	5,600	125
		Bukshi Basanta Lal ...																				
		Bukshi Churamon Lal																				
	Khaira Chuttra	Digumber Singh... ...	...			.....	275	186	461	2,034	118	2,152	1,691	174	2,179	136	1,912	87	1,999	92·8	.....	76
	Jagadih	Rajah Dodraj Khan ...	...			.....	.....	499	499	2,154	503	2,657	2,158	657	2,450	623	2,064	434	2,498	94·0	.....	638
	Marafari... ...	Thakur Dukh Bhunjun Singh.	...			.....	197	120	317	2,138	107	2,245	1,928	194	3,181	177	2,216	101	2,316	103·2	.....	204
	Majladih ...	Thakur Hit Narain Singh.	...			.....	31	106	137	898	75	973	836	101	1,045	87	824	57	881	90·5	.....	.....
	Parasawan ...	Lachman Singh	...			.....	234	199	433	2,466	116	2,582	2,149	257	3,106	190	2,707	153	2,860	110·7	.....	172
	Dounda... ...	Tekait Jobraj Singh ...	...		1879	942	.....	1,343	2,285	13,900	896	14,796	12,511	2,446	16,003	1,092	12,579	714	13,293	89·9	.....	564
	Asko	Tekait Peraig Singh ...	...			146	.....	200	346	2,278	138	2,416	2,070	269	3,041	183	2,153	140	2,293	94·9	.....	168
	Satgawan ...	Tekait Jhan Narain Singh.	...		1880	1,394	.....	2,027	3,421	17,895	1,411	19,306	15,885	1,599	27,854	3,152	15,987	967	16,954	87·8	.....	549
	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	111	.....	168	279	1,750	107	1,857	1,578	1,105	1,945	113	1,778	95	1,873	100·8	.....	211
	Dighi	Tekait Jhamon Narain Singh.	...			117	.....	171	288	2,326	104	2,430	2,142	872	2,477	112	2,230	98	2,328	95·8	.....	74

The estate was released on the 29th July 1882.

† The ward died on the 1st February 1883.

SECTION IX.

CHOTA NAGPORE DIVISION--*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh.	Dhanwar ...	Maharajah Ran Bahadoor Narain Deo.	57	Act XXXV of 1858 ...	1864	...	...	...	13,449	334	8,350	752	586	9,688	14·8	5,130	757	...	188	...	37,924	35,538	.....	.....	1874-75, paras. 418 to 430
	Jeridih	Bechittra Narain Singh	13	Act IV (B.C.) of 1870	1873	...	...	...	1,125	67	357	...	...	357	10·5	.....	24	...	...	360	4,319	3,115	1,620	.....	1874-75, „ 415 „ 417
	Serampore ...	Rajah Sarda Narain Singh.	16	Act IX (B.C.) of 1879	1880	...	...	...	3,920	154	3,779	3	1,655	5,437	15·8	22,107	432	...	1,000	...	12,365	624	.....	19,289	1879-80, „ 291 „ 294
Lohardugga.	Deogan*... ...	Kishen Baksh Rai ...	21	Regulation X of 1793	1864	...	...	...	2,322	853	2,545	...	...	2,545	...	.....	363	40	8,680	1,020	6,113	.....‡	89,106	.....	1874-75, „ 431 „ 439
	Chota Nagpore	Protap Udai Nath Sahi Deo.	17	Ditto ...	1869	...	...	...	1,13,946	66,540	24,266	...	35,332	59,598	26·6	281	50	240	40	...	1,67,131	1,04,564	1,52,089	4,187	1874-75, „ 440 „ 442
		Jagat Mohan Sahi Deo...	17																						
	Pangri Kallan...	Protap Singh	35	Act XXXV of 1858 ...	1875	...	...	12	88	...	71	...	...	71	14·3	.....	...	...	1,293	...	2,294	1,715	1,933	.....	1875-76, para. 371
Singbhoom.	Dhalbhoom ...	Ram Chandra Dhal ...	21	Regulation X of 1793	1867	...	...	...	3,907	...	2,478	...	1,016	3,494	6·5	5	671	120	29,470	8,869	37,500	16,530	2,16,178	.....	1875-76, paras. 379 to 381
		Narsingh Chandra Dhal†	20																						
Manbhoom.	Katras	Gunga Narain Singh ...	19	Act IV (B.C.) of 1870	1870	...	...	...	1,173	501	734	...	...	734	5·9	.....	140	74	600	...	18,471	4,953	31,152	.....	1874-75, para. 444
	Nowagurh ...	Banwari Lall Singh ...	17	Ditto ...	1873	...	...	...	1,382	682	894	...	681	1,575	12·7	5,876	18	117	161	...	4,809	2,498	.....	25,668	1875-76, paras. 372 to 374
	Jhaldah... ...	Adhar Singh	6	Act IX (B.C.) of 1879	1883	...	...	...	3,247	1,484	.....	...	...	.....	...	.....	...	...	...	...	3,464	363	.....	5,000	
				Total ...	...	...	...	12	1,44,559	70,615	43,474	755	39,270	83,499	20·2	33,399	2,455	591	41,432	10,249	2,94,390	1,69,900	4,92,078	54,144	
	Encumbered Estates.																								
Hazaribagh.	Akruhnan ...	Bukshi Bishnath Singh	...	Act VI of 1876 ...	1878	...	19	7	1,200	52	386	...	...	386	10·4	5,335	...	...	...	...	3,035	596	.....	8,354	
		Bukshi Basanta Lal ...																							
		Bukshi Churamon Lal																							
	Khaira Chuttra	Degumber Singh ...	...			...	...	...	100	43	326	...	...	326	15·1	790	...	...	30	...	974	129	.....	3,850	
	Jagadih	Rajah Dodraj Khan ...	...			...	...	...	137	166	348	...	...	348	13·0	1,252	...	...	...	...	1,476	712	.....	13,254	
	Marafari... ...	Thakur Dukh Bhunjun Singh.	...			...	...	...	439	73	241	...	...	241	10·7	1,400	...	...	...	...	972	102	.....	9,387	
	Majladih ...	Thakur Hit Narain Singh.	...			...	...	...	146	29	99	...	...	99	10·1	550	...	...	...	...	178	155	.....	19,445	
	Parasawan ...	Lachman Singh	...			...	...	...	372	49	270	...	...	270	10·4	1,614	...	...	...	...	808	597	.....	19,395	
	Dorunda ...	Tekait Jobraj Singh ...	...		1879	...	...	...	3,359	422	1,376	...	89	1,465	9·9	7,347	...	...	229	...	5,889	1,373	.....	1,14,465	
	Asko	Tekait Peraig Singh ...	...			...	...	...	440	42	238	...	...	238	9·8	701	...	...	...	...	1,007	784	.....	14,569	
	Satgawan ...	Tekait Jhan Narain Singh.	...		1880	...	...	...	7,497	1,242	2,356	...	...	2,356	12·2	10,146	...	...	31	...	4,294	2,275	.....	2,07,444	
	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	...	...	...	129	23	141	...	...	141	7·5	1,046	...	...	...	...	815	1,187	.....	17,632	
	Dighi	Tekait Jhamon Narain Singh.	...			...	...	...	85	16	181	...	...	181	7·4	1,408	...	...	...	...	616	979	.....	24,043	

* The estate was released on the 29th July 1882.

† The ward died on the 1st February 1883.

‡ Rs. 701 were overdrawn from Lohardugga treasury, and will be recovered from the estate.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of column 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Encumbered Estates—*contd.*						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Lohardugga.	Bundu	Tekait Radha Mohan Rai.				.....	1,056	733	1,789	4,328	640	4,968	3,179	515	4,619	794	4,022	603	4,625	93·0	.....	66
	Bhonro	Pandai Hurnath Rai ...				.....	57	57	114	1,376	41	1,417	1,303	26	1,666	52	1,298	53	1,351	95·3	.....	7
	Silli	Tekait Lachmi Narain Singh.				.....	847	917	1,764	5,996	834	6,830	5,066	250	7,207	1,230	6,133	870	7,003	102·5	.....	112
	Ootka	Lal Juggatnath Sahi Deo.				.....	164	191	355	2,176	167	2,343	1,988	203	2,238	185	2,191	135	2,326	99·2	.....	.....
	Pandra	Lal Jug Mohan Sahi ...				.....	58	112	170	1,400	68	1,468	1,298	173	1,687	77	1,238	74	1,312	89·2	.....	.....
	Harin	Hakim Radha Madhub Singh.				.....	33	34	67	523	17	540	473	35	628	24	543	20	563	104·2	.....	4
	Budla	Lal Lachman Sahi ...				.....	95	70	165	1,372	51	1,423	1,258	142	1,470	53	1,332	30	1,362	95·7	.....	.....
	Tunju	Mussamut Kunj Kuer				.....	33	74	107	900	37	937	830	311	923	51	894	33	927	98·9	.....	10
		Mussamut Hurpria Kuer.																				
	Moorhoo... ...	Bhiknon Singh Gonjha				.....	68	35	103	673	36	709	606	66	693	47	658	46	704	99·2	.....	.....
	Kankey	Lal Sibnath Sahi ...			1879	.....	45	52	97	878	32	910	813	135	873	32	875	32	907	99·6	.....	.....
		Raghunath Sahi ...																				
	Burhadih ...	Manki Gunga Dhur Singh.				.....	829	271	1,100	2,256	225	2,481	1,381	233	2,723	403	2,211	242	2,453	98·8	.....	45
	Angara	Manki Magun Singh ...				.....	240	116	356	505	102	607	251	59	694	159	475	112	587	96·7	.....	.....
	Koorkoora ...	Baraik Sobur Sahi ...				.....	128	46	174	933	31	964	790	378	959	34	944	24	968	100·4	.....	.....
	Burway	Tekait Raghubar Sahi ...				.....	1,763	3,033	4,796	9,543	2,799	12,342	7,546	499	9,797	3,169	8,723	2,529	11,252	91·1	.....	743
	Hoorhoori ...	Baraik Ghiva Sahi ...				...	179	164	343	1,286	59	1,345	1,002	214	1,529	61	1,095	43	1,138	84·6	.....	.....
	Arrooa	Gopal Nath Tewary ...	...	Act VI of 1876 ...		.....	100	158	258	2,087	78	2,165	1,907	404	2,087	78	2,062	78	2,140	98·8	.....	.....
	Jungi	Lal Kassi Nath Sahi ...				.....	94	151	245	1,334	113	1,447	1,202	127	1,732	127	1,247	93	1,340	92·5	.....	.....
	Nowdiha... ...	Shewsarun Singh ...				.....	106	37	143	819	34	853	710	895	1,258	380	303	41	344	40·3	.....	.....
	Doora	Saiyed Pearz Hossain ...				.....	73	.....	73	456	.....	456	383	33	928	.....	45	.....	45	9·8	.....	.....
	Tilmi	Thakur Fani Mutoop Nath Sahi.				...	61	526	587	2,616	451	3,067	2,480	245	3,071	861	2,099	357	2,456	80·8	.....	4
	Namsedag ...	Durga Baksh Singh ...				.....	231	95	326	2,182	91	2,273	1,947	168	5,182	288	1,476	40	1,516	66·6	.....	.....
	Lalgunge ...	Chat Lal Mokund Nath Sahi Deo.				.....	25	477	502	6,299	304	6,603	6,101	976	8,368	546	5,753	247	6,000	90·8	.....	107
	Poonjree ...	Lachmi Baksh Rai ...				.....	1,281	1,049	2,330	10,358	876	11,234	8,904	2,227	14,829	2,340	8,857	943	9,800	87·2	.....	.....
	Soondari... ...	Baraik Harukhnun Singh.				.....	249	193	442	1,802	156	1,958	1,516	96	2,015	176	1,342	102	1,444	73·2	.....	.....
	Bodla	Mussamut Anand Kuer				.....	193	168	361	1,880	149	2,029	1,668	254	2,071	155	1,868	133	2,001	98·6	.....	.....
	Akasi	Bishnath Sahi				.....	104	200	304	813	156	969	665	91	818	156	772	136	908	93·7	.....	130
	Saridih	Thakur Moheshanand ...				.....	33	25	58	485	18	503	445	55	653	35	424	19	443	88·0	.....	.....
	Dehat Ooparpat	Baralal Mirtonjoy Nath Sahi Deo.				.....	267	3,092	3,359	28,538	2,364	30,902	27,543	858	35,472	5,257	25,321	1,593	26,914	87·0	.....	499
	Kairo	Thakur Radhanath Sahi.			1880	.....	1,487	2,170	3,657	6,388	2,004	8,392	4,735	838	11,382	4,361	6,699	2,307	8,986	107·7	.....	531
	Siri	Thakur Jitnath Sahi ...				.....	455	933	1,188	4,185	745	4,930	3,742	217	4,890	1,374	3,981	556	4,537	92·0	.....	193
	Mesra	Thakur Udit Narain Sikhur.				.....	835	192	1,027	2,507	160	2,667	1,640	236	2,918	225	2,540	196	2,736	102·5	.....	.....
	Jelinga	Sib Narain Sahi				.....	26	112	138	1,626	74	1,00	1,562	69	2,200	96	1,601	79	1,680	98·8	.....	12
	Bokrunda ...	Bhya Anoop Nath Sahi				.....	82	77	159	1,011	45	1,756	897	45	1,363	69	824	27	851	80·5	.....	600

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current demand (column 18).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Encumbered Estates—*contd.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lohardugga.	Bundu	Tekait Radha Mohan Rai.		Act VI of 1876 ...	1879	...	...	...	595	191	279	...	...	279	5·6	2,140	...	...	...	...	2,673	714	.....	9,181	
	Bhonro	Pandai Hurnath Rai ...				...	...	...	368	...	81	...	...	81	5·7	859	...	...	...	...	256	188	.....	10,831	
	Silli	Tekait Lachmi Narain Singh.				...	...	...	1,074	360	351	...	...	351	5·1	3,569	...	...	...	...	2,705	740	.....	11,761	
	Ootka	Lal Juggatnath Sahi Deo.				...	...	...	42	50	126	...	...	126	5·3	1,239	...	...	...	...	738	426	.....	12,466	
	Pandra	Lal Jug Mohan Sahi ...				...	...	...	430	2	82	...	...	82	5·5	1,122	...	...	...	...	229	52	.....	10,619	
	Harin	Hakim Radha Madhub Singh.				...	...	...	59	3	29	...	...	29	5·3	335	...	...	...	...	190	48	.....	289	
	Budla	Lal Lachman Sahi ...				...	...	...	107	22	87	...	...	87	6·1	1,030	...	...	...	...	326	61	.....	8,138	
	Tunju ...	Mussamut Kunj Kuer ...				...	...	...	29	18	62	...	...	62	6·6	299	...	...	...	...	450	437	.....	1,574	
		Mussamut Hurpria Kuer.																							
	Moorhoo... ...	Bhiknon Singh Gonjha...				...	...	...	35	1	49	...	...	49	6·9	428	...	...	...	...	206	87	.....	781	
	Kankey ...	Lal Sibnath Sahi ...				...	...	...	3	...	65	...	...	65	7·0	750	...	...	...	...	187	40	.....	5,947	
		Raghunath Sahi ...																							
	Burhadih ...	Manki Gunga Dhur Singh.				...	...	...	512	162	128	...	...	128	5·1	959	...	...	...	...	1,552	92	.....	2,917	
	Angara	Manki Magun Singh ...				...	...	...	189	47	46	...	...	46	7·5	149	...	...	...	...	410	41	.....	182	
	Koorkoora ...	Baraik Sohur Sahi ...				...	...	...	15	10	54	...	...	54	5·6	589	...	...	...	...	400	303	.....	294	
	Burway	Tekait Raghubar Sahi ...				...	...	...	1,004	640	729	...	...	729	5·9	2,908	...	...	...	...	6,970	1,887	.....	23,991	
	Hoorhoori ...	Baraik Ghiva Sahi ...				...	...	...	434	18	76	...	...	76	5·6	378	...	...	...	...	608	290	.....	8,280	
	Arrooa	Gopal Nath Tewary ...				...	...	...	25	...	139	...	...	139	6·4	1,232	...	...	...	...	703	470	.....	12,339	
	Jungi	Lal Kassi Nath Sahi ...				...	...	...	485	34	101	...	...	101	6·7	540	...	...	...	...	499	327	.....	16,036	
	Nowdiha ...	Shewsarun Singh ...				...	...	...	955	45	47	...	...	47	5·5	600	...	...	...	...	310	282	.....	4,854	
	Doora	Saiyed Pearz Hossain ...				...	161	...	883	...	13	...	...	13	2·8	.....	...	...	...	...	47	18	.....	2,342	
	Tilmi	Thakur Fani Mutoop Nath Sahi.				...	...	...	972	509	195	...	...	195	6·3	1,003	...	...	...	...	1,343	164	.....	14,462	
	Namsedag ...	Durga Baksh Singh ...				...	...	...	3,706	248	115	...	...	115	5·0	300	...	...	...	...	981	288	.....	41,782	
	Lalgunge ...	Chat Lal Mokund Nath Sahi Deo.				...	...	...	2,438	298	388	...	...	388	5·8	3,087	...	...	...	...	2,791	817	.....	51,505	
	Poonjree ...	Lachmi Baksh Rai ...				...	...	...	5,972	1,397	690	...	...	690	6·1	5,382	150	...	...	...	4,085	1,720	.....	34,326	
	Soondari ...	Baraik Harukhnun Singh.				...	...	...	671	74	115	...	...	115	5·8	646	...	...	...	...	700	79	.....	6,187	
	Bodla	Mussamut Anand Kuer			1880	...	...	...	203	22	100	...	...	100	4·9	1,510	...	...	...	...	575	70	.....	12,399	
	Akasi	Bishnath Sahi				...	...	...	41	20	70	...	...	70	7·2	420	...	...	...	...	412	227	.....	4,594	
	Saridih	Thakur Moheshanand ...				...	...	...	229	16	32	...	...	32	6·3	149	...	...	...	...	177	140	.....	3,364	
	Dehat Ooparpat	Baralal Mirtonjoy Nath Sahi Deo.				...	...	...	10,151	3,664	1,534	...	...	1,534	4·9	11,303	...	...	...	...	12,499	2,935	.....	69,988	
	Kairo	Thakur Radha Nath Sahi.				...	1,463	3,428	4,703	1,721	394	...	...	394	4·6	.....	...	...	...	...	7,394	2,567	.....	41,878	
	Siri	Thakur Jitnath Sahi ...				...	...	...	909	819	373	...	...	373	7·5	1,748	...	...	...	...	2,572	254	.....	62,934	
	Mesra	Thakur Udit Narain Sikhur.				...	...	...	378	29	156	...	...	156	5·8	808	...	...	...	...	1,875	133	.....	6,631	
	Jelinga	Sib Narain Sahi ...				...	...	...	599	17	122	...	...	122	7·1	845	...	...	...	...	753	41	.....	4,529	
	Bokrunda ...	Bhya Anoopnath Sahi				...	...	...	339	42	53	...	...	53	5·0	963	...	...	...	...	444	36	.....	4,728	

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Difference between columns 10 and 13.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 18 and 19.	Percentage of collections (column 20) on current demand (column 13).	Loan taken or price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Encumbered Estates—*concld.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Lohardugga—*contd.*	Khuntipatti ...	Manjhla Bhikham Singh				.....	489	139	628	1,398	143	1,541	913	126	1,949	200	1,337	130	1,467	95·1	.....	.....
	Loohata ...	Manki Mungul Singh ...				.....	630	182	812	1,311	152	1,463	651	55	1,361	174	1,337	168	1,505	102·8	.....	43
	Murdhan ...	Thakur Chytun Singh...				.....	802	246	1,048	1,901	202	2,103	1,055	94	2,313	256	1,699	182	1,881	89·4	7,040	.....
	Jonah	Manki Faninder Sahi ...				.....	210	217	427	1,131	191	1,322	895	221	1,131	226	1,130	226	1,356	102·5	.....	.....
	Beltrit Bellinga	Bhya Amardeo Nath Sahi.			1880	.....	100	111	211	7,398	100	1,498	1,287	140	1,411	115	1,314	115	1,429	95·3	.....	113
		Bhya Abhoy Nath Sahi Deo.																				
		Bhya Juggut Deo Nath Sahi.																				
		Bhya Baldeo Nath Sahi																				
	Barenda ...	Tekait Braja Gopal Singh				.....	672	897	1,569	2,637	795	3,432	1,863	201	4,520	1,633	3,583	1,278	4,861	141·6	.....	.....
	Hateekursey ...	Lal Bunwari Sahi ...				.....	71	73	144	769	39	808	664	66	864	83	782	26	808	100·0	.....	.....
	Akasi	Bhya Ramnath Sahi ...				.....	35	67	102	660	23	683	581	76	664	37	629	29	658	96·3	.....	.....
	Roru	Panday Juggunath Rai				.....	118	296	414	1,557	240	1,797	1,383	.....	1,605	366	1,374	215	1,589	88·4	.....	272
	Nagra	Lal Gopal Nath Sahi ...				.....	229	269	498	793	151	944	446	.....	793	151	506	64	510	60·3	.....	.....
	Manka	Bisseswar Singh and Bisnath Singh, sons of Kuer Bhikari Singh (deceased).			1882	.....	167	117	284	969	102	1,071	787	.....	969	218	530	12	542	50·6	.....	.....
Sing-bhoom	Chinpore ...	Raghunath Mahapatra			1880	91	.....	.....	91	2,245	.....	2,245	2,154	413	2,247	.....	2,245	.....	2,245	100·0	.....	.....
	Kera	Junardun Singh ...	...	Act VI of 1876 ...	1881	.....	.....	.....	.....	461	.....	461	461	78	576	.....	566	.....	566	122·7	.....	.....
	Kocha	Mussamut Moni Kumari				.....	.....	.....	.....	878	.....	878	878	.....	1,059	.....	1,059	.....	1,059	120·6	.....	.....
Manbhoom.	Patkoom ...	Udaya Aditya Deb ...				3,165	.....	2,671	5,836	18,438	2,521	20,959	15,123	2,834	33,920	5,633	18,601	1,734	20,335	97·[illegible]	.....	1,148
	Pandra (½) ...	Sib Narain Singh, and Jagat Narain Singh (minor sons of late Ananta Narain Singh).				161	.....	2,278	2,439	21,819	2,289	24,108	21,669	1,913	28,929	3,321	23,097	1,712	24,809	102·9	.....	1,031
	Tinsoyaha ...	Lakhi Narain Singh ...				.....	485	160	645	1,292	159	1,451	806	147	2,729	421	1,772	210	1,982	136·5	.....	.....
	Naro	Hari Das				.....	813	284	1,097	4,025	194	4,219	3,122	618	5,305	318	4,234	208	4,442	105·2	.....	.....
	Torung	Manki Doman Singh ...			1878	233	.....	112	345	1,969	64	2,033	1,688	492	2,444	77	1,901	50	1,951	95·9	.....	.....
	Satrakhani ...	Mon Mohan Singh ...				.....	874	307	1,181	2,465	373	2,838	1,657	345	5,320	610	1,984	99	2,083	73·3	.....	.....
	Panchsardari	Bissambhur Singh Patra				.....	880	278	1,158	2,214	287	2,501	1,343	198	3,906	839	2,007	337	2,344	93·7	.....	.....
		Brahmo Narain Singh, son of late Ghatwal.																				
	Mahta	Drip Narain Singh ...				647	.....	82	729	1,600	84	1,684	955	475	2,194	183	1,301	102	1,403	83·3	.....	.....
	Manbazar ...	Kisori Prasad Deo ...				1,702	.....	2,459	4,161	8,831	2,594	11,425	7,264	1,391	12,990	3,901	9,438	2,3[illegible]8	11,796	103·2	.....	368
	Nowagurh, 3rd kismut.	Thakur Giridhari Singh				173	.....	130	303	1,807	91	1,898	1,595	342	1,999	114	1,851	94	1,945	102·4	.....	.....
	Dhadka	Sarup Ganjan Singh ...			1880	.....	305	437	742	1,920	576	2,496	1,754	1,419	2,524	674	1,818	198	2,016	80·7	.....	.....
	Kalamati ...	Chamoo Singh Manki ...			1882	.....	321	242	563	3,679	222	3,901	3,338	.....	4,379	289	2,101	61	2,162	55·4	.....	.....
	Hensla	Dalgobind Singh... ...				459	.....	224	683	3,049	193	3,242	2,559	.....	3,216	197	2,078	69	2,147	66·2	.....	.....
				Total ...	...	9,341	21,571	32,839	63,751	2,52,135	28,463	2,80,598	2,16,847	30,516	3,38,452	49,020	2,37,889	24,479	2,62,368	93·4	12,640	8,814
				Grand Total ...	...	42,984	24,492	1,08,661	1,76,137	5,94 436	97,571	6,92,007	5,15,870	1,25,458	8,22,989	1,75,306	5,65,775	79,925	6,45,700	93·3	28,018	50,376

SECTION IX.

CHOTA NAGPORE DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 29 to 31.	Percentage of charges of management (column 32) on current rent demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 32 and 34 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
	Encumbered Estates—*concld.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lohardugga—*contd.*	Khuntipatti ...	Manjhla Bhikham Singh				...	...	...	612	70	77	...	...	77	4·9	280	...	...	...	...	1,232	4	.....	4,217	
	Loobata ...	Manki Mungul Singh ...				...	...	...	24	6	78	...	...	78	5·3	253	...	...	...	...	868	404	.....	4,261	
	Murdhan ...	Thakur Chytun Singh ...				...	...	...	605	75	116	...	...	116	5·5	7,320	...	...	...	...	1,303	276	.....	12,973	
	Jonah	Manki Faninder Sahi ...				...	...	...	.....	...	73	...	...	73	5·5	771	...	...	...	...	661	72	.....	8,252	
	Beltrit Bellinga	Bhya Amardeo Nath Sahi. Bhya Ahboy Nath Sahi Deo. Bhya Juggut Deo Nath Sahi. Bhya Baldeo Nath Sahi			1880	...	...	...	87	...	82	...	...	82	5·4	922	...	...	...	...	456	109	.....	22,840	
	Barenda ...	Tekait Braja Gopal Singh				...	...	...	940	355	239	...	...	239	6·9	2,787	...	...	...	...	2,065	84	.....	7,895	
	Hateekursey ...	Lal Bunwari Sahi ...				...	...	...	73	57	35	...	...	35	4·3	450	...	...	...	...	253	136	.....	4,017	
	Akasi	Bhya Ramnath Sahi ...				...	...	...	35	8	34	...	...	34	4·9	391	...	...	...	...	174	135	.....	4,360	
	Roru	Panday Juggunath Rai				...	68	424	231	151	36	...	...	36	2·0	262	...	...	...	...	807	756	.....	31,874	
	Nagra	Lal Gopal Nath Sahi ...				...	...	144	287	87	.....	...	...	.....	...	.....	...	...	...	...	457	113	.....	35,774	
	Manka	Bisseswar Singh and Bisnath Singh, sons of Kuer Bhikari Singh (deceased).			1882	...	...	...	439	206	9	...	...	9	0·8	.....	...	...	...	...	319	214	.....	20,925	
Singbhoom	Chinpore ...	Raghunath Mahapatra			1880	...	...	...	2	...	125	...	...	125	5·5	1,366	...	...	...	...	770	397	.....	16,941	
	Kera	Junardun Singh ...		Act VI of 1876 ...	1881	...	...	...	10	...	3	...	...	3	0·6	302	...	...	...	...	42	297	.....	4,091	
	Kocha	Mussamut Moni Kumari				...	...	...	.....	...	3	...	...	3	0·3	451	...	...	...	...	208	337	.....	3,100	
Manbhoom.	Patkoom ...	Udaya Aditya Deb ...				...	...	...	8,523	2,704	1,202	...	...	1,202	5·7	5,335	195	36	20	...	15,771	1,758	.....	13,067	
	Pandraha ...	Sib Narain Singh and Jagat Narain Singh (minor sons of late Ananta Narain Singh).				...	...	...	5,113	1,552	1,432	...	...	1,432	5·9	15,628	230	52	428	...	7,971	2,012	.....	91,304	
	Tinsoyaha ...	Lakhi Narain Singh ...				...	...	69	956	211	66	...	...	66	4·5	796	56	...	...	...	984	227	.....	1,703	
	Naro	Hari Das				...	...	...	1,071	110	234	...	...	234	5·5	2,001	32	...	...	...	1,857	936	.....	7,386	
	Torung	Manki Doman Singh ...			1878	...	...	...	543	27	127	...	...	127	6·2	939	61	...	30	...	722	564	.....	3,031	
	Satrakhani ...	Mon Mohan Singh ...				...	460	197	3,336	511	130	...	...	130	4·5	245	80	...	...	...	1,609	364	.....	6,661	
	Panchsardari...	Bissambhur Singh Patra Brahmo Narain Singh, son of late Ghatwal.				...	...	121	1,899	502	142	...	...	142	5·6	602	60	...	...	...	1,710	28	.....	.....	
	Mahta	Drip Narain Singh ...				12	...	...	893	81	89	...	...	89	5·2	100	...	...	...	...	1,418	271	.....	3,509	
	Manbazar ...	Kisori Prasad Deo ...				...	...	...	2,951	1,518	703	65	...	768	6·7	4,857	120	12	19	...	6,575	1,204	.....	30,105	
	Nowagurh, 3rd kismut.	Thakur Giridhari Singh				...	...	...	82	18	128	...	...	128	6·7	966	...	...	50	...	608	535	.....	13,029	
	Dhadka	Sarup Ganjam Singh ...			1880	...	106	169	706	476	122	...	...	122	4·8	335	60	...	...	...	956	1,962	.....	11,865	
	Kalamati ...	Chamoo Singh Manki ...			1882	...	...	63	2,278	228	89	...	...	89	2·2	.....	...	...	...	...	1,643	430	.....	11,833	
	Hensla	Dalgobind Singh ...				...	...	...	1,138	128	80	...	...	80	2·4	217	...	...	...	...	1,412	438	.....	6,487	
				Total ...	...	12	2,277	4,622	85,493	21,717	18,297	65	89	18,451	6·5	1,26,545	1,044	100	837	...	1,29,035	38,326	.....	13,35,467	
				Grand Total ...	...	12	2,277	4,634	2,30,052	92,332	61,771	820	39,359	1,01,950	14·7	1,59,944	3,499	691	42,269	10,249	4,23,425	2,08,226	4,92,078	13,89,611	

SECTION IX.

CHOTA NAGPORE DIVISION.

271. When the year began the number of wards' estates in this division was nine. During the year one estate, viz. Deogan in Lohardugga, was released, and another, viz. the Jhaldah estate in Manbhoom, was taken in charge. The entire demand of revenue and cesses due to Government, amounting to Rs. 33,643 and Rs. 76,020 respectively, was satisfied. Rents (Rs. 2,921) and cesses (Rs. 492) payable to superior landlords by the Dhanwar and Pangri Kallan estates, were also liquidated, except a trifling instalment of cesses, payable after the close of the year. The current (Rs. 4,11,409) and arrear (Rs. 1,99,414) demand of rent and cesses due to the estates was Rs. 6,10,823, of which Rs. 3,83,332, or 93 per cent. on the current demand, were recovered, against 116 per cent. collected in the preceding year; the remissions amounted to Rs. 7,145, and the balance was Rs. 2,15,174, of which Rs. 1,10,163 represent current and Rs. 1,05,011 arrear balance. The collections were on the whole less satisfactory than in the previous year. In two estates only, viz. Pangri Kallan and Katras, they exceeded 100 per cent. on the current demand; in five estates, viz., Jeridih, Serampore, Chota Nagpore, Dhalbhoom, and Nowagurh, they were above 90 per cent.; and in the remaining two cases were 83 and 65 per cent respectively. The total cost of management was Rs. 83,499, or 20 per cent. on the current rent and cess demand. Excluding Rs. 755 for repairs to cutcherry buildings, and Rs. 39,270 for survey and settlement, the charges are reduced to Rs. 43,474, or 10 per cent. on the demand. The debts due by the estates were reduced from Rs. 87,543 to Rs. 54,144; of the latter sum Rs. 19,289 and Rs. 25,668 were due by the Serampore and Nowagurh estates, respectively. Rupees 2,455 were contributed to schools and Rs. 591 to dispensaries. The construction and repairs of wards' houses cost Rs. 41,432, and the expenditure on works of improvement was Rs. 10,249; of these amounts Rs. 29,470 and Rs. 8,869, respectively, were spent from the funds of the Dhalbhoom estate. The total receipts from all sources, including the cash balance, Rs. 1,94,942, of the previous year, were Rs. 6,35,214; the total disbursements, including Rs. 19,047 invested during the year, were Rs. 4,66,015; the cash balance at the close of the year was Rs. 1,69,900, besides Government securities to the value of Rs. 4,92,078; of these sums, Rs. 1,04,564 and Rs. 1,52,089, respectively, were to the credit of the Chota Nagpore estate, which is the largest and most important ward's estate in the division.

272. The results of the management of the estates brought under the operation of the Chota Nagpore Encumbered Estates Act, VI of 1876, are separately reviewed below.

273. The Commissioner reports as follows regarding the rates of rent prevailing in the estates in the districts of his division:—

"The rates in Dhanwar are reported by the manager to be fair, and those in Serampore, where no assessments have been made since the assumption of charge, are the same as they were in the life-time of the deceased proprietor, and are in most cases less than what are proper. Regarding Jeridih and the encumbered estates in Hazaribagh, it is stated that no complaints of high assessments are heard of anywhere, except in a few villages in Satgawan and Dorunda. The complaints in Satgawan are only in respect of the villages settled by auction in 1875, and those in Dorunda are from certain cultivators who object to the rent-roll filed by the proprietor, and say that they cultivate less land than is entered in the jamabandi. Enquiries with regard to the above complaints are going on, and, when complete, adequate and proper rentals will be determined. The rents are, I am sure, in the rest of the division, generally light.

"In summing up, the Deputy Commissioner of Lohardugga observes that as no survey and settlement of the encumbered estates in his district have been made, it is impossible to affirm with certainty either that the ryots are rack-rented or the reverse. The facts, however, that in no case has the rent of a ryot been enhanced since assumption of charge, that in nearly every instance the rent-roll was dictated by the ryots themselves in presence of the proprietors, that no complaints of high rents charged have been heard of, and that the permanent desertions are comparatively rare, except on one or two estates where they are traceable to other

causes (viz. death, debts incurred, &c.) clearly prove that the ryots are far from being rack-rented. He further goes on to say that he has scrutinized the accounts as far as possible, that he is confident that where relief was really required it was promptly given, and that so far as his district is concerned there is no ground to suppose that the tenantry are rack-rented. The increase in the gross rental of the encumbered estates department, is ascribed to the transfer of villages from the hands of farmers and mortgagees to direct management, and to the settlement of fallow lands.

"I myself entirely agree with the Deputy Commissioner in the opinion he has formed as to the rents in his district. Every enquiry made has shown that the rents are exceedingly light, and among ryots so ready to complain to the authorities as those of the Lohardugga district are, it is impossible that cases of rack-renting should not have been brought to their notice.

"With regard to the six Palamow estates where the bataya system prevails, under which theoretically at least the landlord gets half the crop, the Deputy Commissioner says that he is confident that the ryot has much the best of the bargain.

"The Deputy Commissioner of Singbhoom reports that the Dhalbhoom estate was released on the 15th April last. This estate was under management since 1867. Major Garbett says that he had an intimate acquaintance with the affairs of the estate, and there is nothing that approaches to rack renting.

* * * * * * * * * *

"The rents in the Kera encumbered estate were fixed by an agreement concluded between the landowner and tenants in my presence, and are considered exceedingly light by the ryots, and the ryots of the Khursawan estate all asked for the same rates.

"On the general question of rack-renting, the Deputy Commissioner of Manbhoom says that, so far from the rents paid on any of the wards' and encumbered estates being rack-rents, they can hardly be described as rents at all in the sense in which the word is ordinarily used. Excepting Katras, where measurement by bighas was introduced some years ago, rent is paid in these estates by the *muri* or *rekhs*; the latter unit being in theory $\frac{1}{16}$th of the cultivated portion of a village, and the former being the area on which, it is supposed, a maund of seed might be sown. In the case of estates, which have not been measured, no rates of rent exist. A village contains so many *muris* or *rekhs*, and pays so much for each. But as the area of either unit varies indefinitely (in 52 villages in Tundi, the average *muri* varied from 5 to 34 bighas) it is impossible to make any comparison of one village with another, or to reduce the assessment to any standard. All that can be said is that where, as in the Nowagurh estate last cold weather, measurement by bighas was introduced, it resulted in proving that the old rents were preposterously low, and that the only difficulty is how to raise them to a reasonable standard without doubling and trebling the rents paid.

* * * * * * * * * *

"No statistics are said to be available for the encumbered estates, in all of which seed units of area are in force. There is, however, no reason whatever to believe that any of the tenants are paying rack-rents. If a general average were taken, it would probably be found that the average rates do not exceed from four annas to eight annas per bigha, and that, in the individual ryots' holdings, they are considerably less than this."

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274. *Dhanwar.*—A complete report* on the survey and settlement operations which have been completed in this estate, has been submitted to Government, with reference to the petitions of the ryots of the villages of Sankho and Choreghatta, complaining against the settlement and enhancement of rent. The survey and settlement of village Churrund Padmunpore, belonging to the estate in the district of Patna, was completed during the year. The result of this settlement has been, that the rents which were hitherto collected from the ryots in kind are now payable in coin.

* No. 384A, dated 15th May 1883.

275. The entire demand of revenue, rent, and cesses due from the estate, amounting to Rs. 16,235, was satisfied. The rental of the property was raised from Rs. 51,097 to Rs. 62,669; the increase of Rs. 11,572 is the result of re-settlements, and represents only half of the actual increase for the Fusli year 1290; the other half will appear next year when the exact jumma of the estate will be shown. The total demand of rent and cesses was Rs. 73,265, of which Rs. 54,276 were collected, and the balance, after deducting remissions, was Rs. 13,783. The collections in the year under report were 83 per cent. on the current demand, against 105 per cent. in the previous year. The manager explains that when the Officiating Commissioner's order directing the suspension of compulsory proceedings for the levy of enhanced rent in the villages of Sankho and Choreghatta was issued, the ryots of the surrounding villages, who had paid their rents according to the new settlement in the preceding year, stopped payment in the year under report, and that the Bhabans of Sankho also tried to

influence the ryots of other villages not to pay their rents. The sum of Rs. 1,079 was recovered on account of debts due to the estate, and the balance was Rs. 2,340. The sum of Rs. 5,000, due by the estate to the late thikadar of village Churrund Padmunpore, was paid during the year. The repairs to cutcherry buildings cost Rs. 752. The subscriptions to schools amounted to Rs. 757. The repairs to the ward's houses, &c., cost Rs. 188. The cash balance at the close of the year was Rs. 35,538, of which Rs 10,592 have been sent to the Accountant-General for investment in Government securities. No agricultural improvements were undertaken during the year. The lands of the estate are undulating, and the Commissioner and manager have it in view to construct bunds and wells, which are specially wanted. The manager also thinks that some money may also be with advantage spent in introducing sugarcane mills into the estate, to be let out to the ryots for a small monthly consideration.

276. The manager reports that the condition of the tenantry is steadily improving, and that the ryots of the estate are better off in every way than their neighbours. The crops were exceedingly good during the year. Leaving out of consideration the ryots of Sankho, and of a few other villages, which have followed the example of Sankho in withholding rents, the Commissioner reports that—

"The relationship between the ryots and the manager of the estate appears to be thoroughly satisfactory. That the new assessment is light is apparent from the fact that, with the exception of the villages referred to above, the rents have been collected all over the estate without any difficulty, and a number of leases have been voluntarily taken by the thikadars, while during the year under review litigation was very inconsiderable in the estate. The total number of rent suits instituted was only 42, and of civil suits 2. There was only one appeal against the enhancement proceedings, and one appeal in a civil suit."

277. *Jeridih.*—During the year an embankment in mouzah Jotadih was constructed at a cost of Rs. 360. By the construction of this embankment a considerable area of paddy lands rendered uncultivable by floods will be again fertilized. The estate continues to support the primary school at Jeridih at an annual cost of Rs. 36; a subscription of Rs. 24 per annum to the Kharukdiha school has been lately sanctioned from the funds of the estate. The relations between landlord and tenants were well maintained throughout the year. The tenants are reported to be mostly encumbered with debts. During the year the bhadoi crop was excellent; the khureef above the average; while sugarcane and mohua were exceedingly good; the opium crop was generally fair. Cattle disease was prevalent in the estate, and nearly 50 per cent. of the cattle are reported to have died. A market was opened in a convenient site within the estate, to enable the cultivators to sell their surplus produce without being obliged to travel long distances from their homes. The minor is in the 6th-class of the Hazaribagh zillah school, but his progress in his studies does not appear to have been satisfactory.

278. *Serampore.*—The whole of the Government revenue and cesses, amounting to Rs. 3,778, was paid. The collections of rent and cesses due to the estate were Rs. 32,991, or 96 per cent. on the current demand, Rs. 34,290, and the balance was Rs. 4,074. Rupees 532 were recovered on account of debts due to the estate, leaving Rs. 1,909 outstanding. Rs. 22,107, representing debts due by the estate, were paid, and the amount unliquidated is Rs. 19,289. Rs. 432 were given in support of a middle class English school at Serampore. The completion of the family residence of the ward, which was left in an unfinished state by his father, has been taken in hand; Rs. 1,000 were spent on this account during the year. There was a good harvest, and the condition of the tenantry is reported to be satisfactory. The ward is in the 4th-class of the Hazaribagh zillah school, and is doing well.

279. The measurement and settlement of the estate began on the 1st March 1882. Out of 300 villages, containing 32,000 local bighas, 286 villages containing 30,285 bighas have been measured. The khasras and khatians have been completed, and jumabundis will now be prepared.

280. The Deputy Commissioner reports that the manager, Moonshi Doorga Prasad, has not maintained his character for energy and activity during the past year. His conduct in respect of other matters connected with the estate has

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been unfavorably noticed, and a recommendation of the local officers to remove him from his post is under consideration.

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281. *Deogan.*—Harbax Rai, zemindar of Nawa Jaipore, died in the early part of 1864, leaving a minor son Kishen Baksh Rai. The Court of Wards took charge of the property on the 1st October 1864, and made it over to the ward on the 29th July 1882, the date on which he attained his majority. The management of the Court thus embraced a period of nearly 18 years.

282. The following history by the Deputy Commissioner shows how the property came into the hands of the ancestor of the ward :—

"Baboo Sugand Rai, the great-grandfather of Baboo Harbax Rai, the father of the minor, was a maintenance holder of the family of the Maharajah of Palamow, and as such, held 74 villages in Tappeh Kote, Imli, Bari, Pundag and Joypore.

"Chakla Deogan, comprising 353 villages, was at the time held by Bharat Rai as a maintenance grant from the Maharajah of Palamow. "Deogan Khas," where the Baboo had his residence, was once a flourishing town, and said to have had 52 streets and 53 bazars (these I suppose existed when the country was under Mahomedan rule), and there are at present some remains which bear witness to the ancient prosperity of the town.

"A Surwar chief (a designation by which the Namudag family was then known) in order to avenge himself of some wrongs done to his family, had killed Bharat Rai, and, as the latter had no heir, his estate, Chakla Deogan, reverted to the Palamow Raj in accordance with the usual custom of the country. All grants made by the Chero Rajahs (otherwise called Palamow Rajahs) were of the kind called puttra pouttradik, *i.e.*, when legitimate male issue of the original grantee died out, the grant reverted free of all encumbrances created by the grantee to the grantor. No grantee had any right of assignment, and the Rajahs never permitted any. Even now, no transfer is binding on the grantor unless he consents thereto. Government confirmed the Chero Rajahs' grants on exactly the same terms as they were created; it follows that if Sugand Rai's lineal descendants in the male line die out, the Deogan property will lapse to Government. It is for the revenue authorities to keep up an accurate list of such persons in order that the valuable reversionary interest of Government may not be overlooked, and this question is now under consideration.

"It is said that some time before 1183 F. S., the date of the sunnud granting Chakla Deogan to Baboo Sugand Rai, a misunderstanding took place between him and the reigning Rajah of Palamow, Gopal Rai, regarding the Chakla, which was claimed by the former as part of his maintenance holding. Being thwarted in his claims by the Maharajah, he laid his grievances before the British authorities at Patna, and obtained an order requesting the Maharajah to give him the Chakla. The estate was accordingly ceded to him by the sunnud of 1183 F. S. alluded to above.

"Thus Baboo Sugand Rai previously holding 74 villages as maintenance land, became the proprietor of a large estate consisting of 384 villages (with hamlets) and fractional parts of two.

"Pergunnah Palamow, on which the so-called Deogan estate is situated, belonged to the family of Chero Rajah, and was held subject to the payment of revenue to the paramount power. Owing to disputes between the Rajahs and their tenure holders, Government was obliged to interfere. Chakla Deogan was settled with Baboo Sugand Rai in 1179 F. S. on a revenue of sicca Rs. 1,941-8-9 equal to Company's Rs. 2,071. This settlement was not made direct with Government, but merely on adjudication of the validity of Sugand Rai's tenure and a declaration of the amount which he was liable to pay to the reigning Rajah. In the year 1814, the last Rajah Churamun Rai defaulted, his estate, *i.e.*, the entire pergunnah Palamow, was put up for sale and purchased by Government; but instead of cancelling all under-tenures created by the Chero Rajahs, as it could have done, Government elected to confirm those (of which Deogan Estate is one) which, after due enquiry, were found to be valid. After Palamow had been settled as stated above, it was discovered that Deogan consisted of 363, and not 384, villages as granted by Rajah Gopal Rai. Subsequently, two more villages were lost, but how is not known. It appears that the Chero Rajah again gave to Baboo Sugand Rai 18 revenue-free villages, while a zemindar of Satgawn made over three to Baboo Seobax, son of Sugand Rai; two more were acquired by purchase by the grandfather and father of the late ward. Thus the whole estate (Deogan) when it came under the control of the Court of Wards was composed of 384 villages (excluding 31 hamlets) and fractional parts of 4 villages."

283. The tenures in the estate when brought under and released from the Court of Wards were as follow :—

	No. of villages when taken in charge.	No. of villages when released.
Khoyrat (rent-free endowment)	... $28\frac{1}{4}$	$25\frac{3}{4}$
Maintenance	... 38	38
Jagir (perpetual grant)	... $27\frac{1}{2}$	$16\frac{1}{2}$
Mokurari (perpetual lease)	... 17	15
Thikadari (farmed)	... $273\frac{7}{10}$	$254\frac{9}{10}$
Sir	... .	33
Given to Dulins	... .	2
Total	... $384\frac{9}{20}$	$384\frac{9}{20}$

Out of 28¼ khoyrat villages, 1½ were purchased by, and one had lapsed to, the estate; eleven out of 27½ jagir villages, and 2 out of 17 mokurari, were purchased by the Court of Wards. A few villages were held khas, the greater portion being let in farm. Both farmers and tenants paid their rents in three instalments. As to the mode of collection, the Deputy Commissioner writes:—

"Except in bad cases of arrears, rent-suits were rarely resorted to; peons remunerated by talabana, payable by the defaulters at 3 annas per diem, being, as a rule, deputed to accelerate collection—a mode almost universally followed in Chota Nagpore. It can be justified only on the ground of its being tacitly acquiesced in. Strictly speaking, it was illegal until the Public Demand Recovery Act VII (B.C.) of 1880 came into force; but the practice has always been open to great abuse,* and the peons also ran the risk of prosecutions for extortion even when they used no threats or violence. Properly controlled, it is cheaper to both parties than advancing and recovering costs by suit in court."

* Davidson's report No. 247, dated 29th August 1839, to Governor-General's Agent, from paragraphs 37 to 40.

284. The total number of suits instituted was 60—10 civil and 50 rent-suit. In 2 of the civil suits *ex parte* decrees were obtained, in 3 claims were admitted, and in 5 decrees were obtained after a contest, of which one went up in appeal to the High Court. Of the 50 rent-suits, 45 were decreed *ex parte*, in one claims were admitted, one was struck off the file as it bore the nature of a civil suit (it was again instituted in the civil side of the court and a decree was obtained), two cases were withdrawn, as the amount claimed in one was paid, while in the other an amicable settlement was effected. The last and the remaining suit was hotly contested, and a partial decree from the court of first instance was obtained, but on appeal the full claim was decreed. The total amount of decrees was Rs. 21,456, of which Rs. 16,154 were realised and Rs. 4,709 remitted, leaving a balance of Rs. 593 when the estate was released.

285. The following schedule shows the receipts and expenditure of the estate during the whole time of the management by the Court of Wards:—

Receipts.	Rs.
I.—Cash balance when the estate was taken in charge	.....
II.—Rent	4,00,513
III.—Cesses	7,232
IV.—Interest	31,690
V.—Debts recovered	14,527
VI.—Miscellaneous—	
1. Sale proceeds of wood ...	1,283
2. Deposits	13,393
3. Grazing duty	15,053
4. Koa, kuth, and lac collection	3,271
5. Collection on account of pay of digwars	233
6. Bhander collection ...	1,247
7. Hire of sugar-mill ...	209
8. Sale proceeds of house ...	25
9. „ „ of stamps ...	170
10. Fine	42
11. Recovery of tuccavi advance ...	4,241
12. Petty sundries	7,686
Overdrawn from the Lohardugga treasury	735
Total ...	5,01,550

Disbursements.	Rs.
VII.—Government revenue ...	37,749
VIII.—Rent	552
Income-tax	1,981
IX.—Cesses	11,655
X.—Management of property ...	68,368
XI.—Law charges	19,739
XII.—Maintenance of proprietor—	
2. Allowance to proprietor and family ...	53,305
3. Social ceremonies ...	23,598
4. Religious „ ...	12,131
5. Doctor's fees ...	522
6. Other expenses ...	8,432
XIII.—Education	25,113
XIV.—Miscellaneous—	
1. District post assessment	2,916
2. Municipal taxes ...	258
3. Deposits repaid ...	12,056
4. Schools	4,118
5. Dispensaries... ...	733
6. Works of improvement or of public utility ...	18,860
7. Special establishments ...	674
8. Cost of keeping elephants	6,058
9. Material, &c., for Nawa house	9,342
10. Bhander expenses ...	3,471
11. Immigration scheme ...	8,110
12. Petty expenses ...	21,494
XV.—Rates	4,350
XVI.—Debts	28,169
XVII.—Investments	1,17,763
XVIII.—Cash balance made over to the late ward	33
Total ...	5,01,550

The entire demand of Government revenue and cesses, amounting to Rs. 37,749 and Rs. 11,655, respectively, was satisfied. The rental of the property was raised from Rs. 12,361 to Rs. 26,170. The Commissioner states that the increase has been attained more by constant improvements, attention to irrigation, and attention to the wants of cultivators, than by any enhancement

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of rents, though the rights of the landowner have not been lost sight of when leases fell out and settlements were necessary. Of the total demand of rent, amounting to Rs. 4,27,894, Rs. 4,00,513, or nearly 94 per cent. were collected, and Rs. 25,059 were remitted, leaving a balance of Rs. 2,322, of which only Rs. 47 were doubtful of recovery. Of the demand (Rs. 8,138) of cesses, Rs. 7,232 were recovered, and Rs. 53 remitted, leaving Rs. 853 outstanding. The debts due to the estate amounted to Rs. 17,519, of which Rs. 14,527 were recovered and Rs. 2,295 written off, leaving a recoverable balance of Rs. 697. The whole of the debts due by the estate, amounting to Rs. 28,169, was liquidated. The cost of management was Rs. 68,368, or 13 per cent of the total receipts. The works of improvement noted in the margin, were executed in the estate; the construction of bunds is the most important of all works of improvement; lands can by this means be utilized which would otherwise be comparatively valueless. The investments amounted to Rs. 1,17,763, of which Rs. 89,106 represent the value of Government securities made over to the ward with the cash balance of Rs. 33. With the interest on these securities, and certain miscellaneous receipts, the income of the ward, when he attained his majority, amounted to Rs. 35,220. The value of the landed property when taken in charge was Rs. 1,76,855; when released it stood at Rs. 3,94,738.

Irrigation Bunds.	Rs.
Mundia	1,271
Mujhowli, 1st	566
Tendua	723
Chhaterpore	2,227
Nawdiha	570
Nawa	2,590
Loora	80
Kusha	463
Bisrampore	10
Gohara	1,167
Kalipore	2
Bulna	335
Saliya	61
Kerti and Munundag ...	90
Mujhowli, 2nd	121
Panchreria	152
Madanpore	600
Establishment separately shown	169
Total ...	11,557
Wells.	
2 at Nawa	234
3 „ Daltonganj	759
1 „ Bolea	88
1 „ Sultani...	188
2 „ Mundia	198
1 „ Mujhowli	279
1 „ Chhaterpore	42
1 „ Deogan	277
1 „ Pathra	293
Total ...	2,358

Garden.	Rs.
At Daltonganj.	
In raising walls	952
Cost of plants brought from Calcutta	207
In levelling grounds ...	175
Pay of gardeners and coolies	531
Timber purchased for gate and covering walls ...	82
Total ...	1,947
At Nawa.	
In raising walls	1,003
Shed for gardeners	50
Pay of gardeners and coolies	612
Total ...	1,665
At Mundia.	
In watching trees at Mundia	25
Bazar.	
Soshigunge bazar and fair ...	850
Road.	
Roads at Nawa and Chhaterpore	457
Grand Total ...	18,860

286. The forest conservancy system was introduced in 1872-73 on a small scale. One peon was appointed to take care of 22 blocks. In 1879-80 the realization of the value of jungle produce at certain places on the roads from lease-holders of the ghâts was considered illegal, as being of the nature of a transit duty, and the manager was therefore directed to cancel such leases and to make other arrangements for the administration of the department. The appointment of a ranger on Rs. 15 and two watchers on Rs. 8 each was sanctioned. All the blocks have now been divided into two parts, each under a watcher, who is superintended by the ranger. Some rules for the administration of this department were framed and have worked well. There are now 29* reserved forests covering an area of nearly 3,000 bighas. Calculating 100 trees per bigha, the Deputy Commissioner says that there will be three lacs of trees at the end of 20 years, which, if taken care of by the ward, will fetch three lacs of rupees, estimating the value of each tree at the lowest possible rate. On this subject the Commissioner writes as follows :—

		Bighas.
* 1.	Sirnia	100
2.	Baksora	150
3.	Jarka	120
4.	Tarudag	20
5.	Banjari	36
6.	Kisaini	150
7.	Larbanda	40
8.	Roll, 1st	150
9.	Roll, 2nd	170
10.	Telaia	100
11.	Bara	100
12.	Mujhowli	100
13.	Chetma	50
14.	Latdag	20
15.	Katri	90
16.	Teshibar	120
17.	Homia	75
18.	Soheya	50
19.	Apti	100
20,	Sildag	50
21.	Juspur	140
22.	Barwia	150
23.	Kezri	50
24.	Dali	300
25.	Sahi	200
26.	Palwa	90
27.	Panchkeria, 1st	40
28.	Ditto, 2nd ...	60
29.	Denodag	132
	Total ...	2,953

"The system of forest conservancy has been of great benefit to the estate. The income for the ten years during which the forests were preserved was Rs. 5,563-7-6, including

the sum of Rs. 4,286 paid as rent for the right to collect forest dues on the roads leading from the forests for the years 1872-73 to 1879-80. The average annual receipts for the ten years were about Rs. 556 a year, and the receipts for the three years since the farming system ceased have been much less than the average of former years. There can be no doubt, however, that the farming system was attended with great abuses, and that under it there were great difficulties in keeping proper control over the forest; and I am sure that a far-seeing landowner would willingly undergo the apparent loss of income arising from the system introduced during the last three years, in view of the certainty of a much larger increase in the receipts which would be realized when the trees were matured in consequence of the greater time bestowed upon the mature prospects of the forest. In all parts of the division intelligent forest conservancy is one of the crying wants of the day; but in Palamow it is far more necessary than almost anywhere else. The greater number of rivers have small catchment basins, and a rapid fall. If the trees which protect the highlands be cut away, the lands lying below them will be destroyed by the rocks and gravel brought down by the floods, while the lands on which the trees grow will be little else but bare rock, utterly worthless for agricultural purposes. I trust therefore that the minor will adhere to his present intention to look carefully after his forests."

287. There are only four schools in the estate, and the number of boys in each on the 31st March 1882 are shown in the margin. Considering the backward position of the country, and the general apathy of the people towards education, the Deputy Commissioner thinks that the schools have done well. Two of the boys from the Dali school have become gurus, another was studying in the Government school at Daltonganj, and a third from the Tendua school gained a scholarship at the Daltonganj normal school. Unsuccessful attempts are said to have been made to establish more schools. There are no dispensaries supported by the estate.

		Boys.
1.	Dali	28
2.	Boradih	29
3.	Tendua	30
4.	Chhaterpore	30

288. The following account of the immigration scheme introduced in the estate, is given by the Deputy Commissioner :—

"The immigration scheme contained the following stipulations :—

(*a*)—An area of about 12 local bighas of land, equal to 10 acres, at present fit for bhadai and rubbi cultivation, to be given to each immigrant's family for 15 years.

(*b*)—The land is to be rent-free for the first two years; from the third to the ninth year it will be assessed at 12 annas per bigha.

(*c*)—Rs. 30 to be paid to each family for building themselves a house for shelter. The amount is not to be recovered.

(*d*)—Each family is to be paid Rs. 5 for seed and agricultural implements.

(*e*)—Rs. 20 to be paid for the purchase of a pair of bullocks, recoverable in four yearly instalments, commencing with the third year.

(*f*)—The settlers are to be supplied for six months with weekly allowance of necessaries, recoverable from them either in cash or kind in four annual instalments, beginning from the close of the second year of settlement.

(*g*)—After the expiry of 15 years, the immigrants shall have a right of occupancy in the land brought under cultivation by them.

(*h*)—In return for the above considerations the immigrants are to bring under cultivation 12 bighas of waste lands given to them, and in default the amount expended on their account is recoverable by institution of civil suits.

"Jhumak Lal, mohurir, in the manager's office, was deputed to recruit settlers, and was successful in bringing 64 immigrants from the neighbouring district of Gya. They have settled in the villages noted on the margin under the above circumstances.

Raharia in lot Ghagra	5	Karilabra	11
Ditto, Khas	10	Aradana	8
Jududin, lot Gohara	2		
Musuria	1	Total	64
Buteda	7		
Shikarpore	20		

In addition to these, some have settled in Puthranga and Pithora, in lot Sovichuck under modified conditions, *i.e.*, they have got a seven-years' lease and Rs. 15 for a house. Six immigrants who have settled of their own accord in Gohara, Pitowra, and Batowa, have received nominal assistance, viz., five cottahs of homestead land; two of them have also received an advance of Rs. 7. The total number of immigrants who have settled in the estate is 77. Eleven wells were excavated in the villages noted in the margin. The settlers have therefore got good water to drink and good houses to live in."

In Raharia	1	In Karilabra	1
„ Shikarpore	3	„ Pitowra	1
„ Gohara	3	„ Aradana	1
„ Batowa	1		11

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* Building houses	...1,897
Cost of bullocks	...1,240
„ seed	... 257
„ wells	...1,903
„ irrigation works	... 352
„ grains	...1,294
„ executing pottahs and kabuliyats ...	... 240
Amount lent to immigrants	... 19
Establishment up to June 1882... ...	... 838
Contingencies	... 20
Total	...8,061

The expenditure incurred on the scheme has been Rs. 8,061.*

289. As regards the condition of the tenantry, the Deputy Commissioner reports :—

"The manager roports that the tenants during the management were happy. They generally reaped good harvests (except in the years of dearth), and never complained of oppression. Notwithstanding this, they are said, from their laziness, to prefer to live from hand to mouth. I think this remark regarding their condition is open to controversy. In Palamow the "thikadari" and the "batai" systems prevail largely; there is much to be said in favour of both; but it is equally certain they are not conducive to an increase of wealth and prosperity among the tenants. In villages where rice cultivation cannot be carried on without irrigation dams, which require constant watching and repairs, a proprietor who does not himself reside in the immediate neighbourhood must have recourse to subletting in one form or another. The village community system having decayed, a leader with authority is indispensable, and the ryots are said to prefer even an indifferent lessee who will reside among them to the spasmodic visits of an absentee proprietor. Fear of the irrigation dams being neglected upholds the "batai" system, under which at least half the gross produce of the soil is transferred to the rent-receiver; the ryots show great aversion to a cash commutation, and thus, through force of habit, they are willingly rack-rented. Defective communications prevent them from disposing of their share of the produce to the best advantage. A good harvest results in a great fall in prices, so much so that cash rents where they exist are always in arrear after a season of plenty. The margin of produce left to the cultivator is barely sufficient to feed him and his family for a twelve month. For cash to spend on a wedding or other social ceremony he must have recourse to the mahajan. Natural laziness is certainly a partial, but is not the sole, cause of the hand-to-mouth condition of the tenantry. The stimulus to industry is wanting, and no radical improvement can be expected till it is supplied. Fortunately for Palamow in general, and for the Deogàn property in particular, a line of railway to pass through it has been projected, and is in a fair way of being constructed. With this, and the consequent development of the mineral resources so abundant in the country around, the materials for an advance in prosperity will be fully afforded. It may then be hoped that the people will then take to education with more zeal than they do at present."

The Commissioner makes the following observations :—

"The system of leasing villages to farmers has been proved by our experience of the difficulties attending a ryotwari settlement of the Government estates to be necessary in Palamow. The ryots, as explained by Mr. Mackie, cannot subsist without a headman to look after the irrigation bunds, give them the advances they want from time to time, and to care generally for their interests, and therefore the thikadari system is almost a necessity in the district, and will remain so till the ryots lay by capital and attain that self-reliance which will enable them to live without continual advances. It is to be hoped that matters will improve after the railway, which is to run through the estate, has been made; but in the meantime every good landowner must, as has been done by Baboo Shoshi Shikar Banerjee during the 11 years he has managed the estate, see that the ryot's rent, when paid in money, which is seldom the case, is recorded at the time of giving the lease, and that no higher rents were allowed during the term of the lease, and that all ryots' complaints were carefully heard and considered. Care has been taken that the rents paid by the thikadars were moderate, so that the lessee had no temptation to make excessive demands from the ryots in order to make his lease yield him a fair profit."

290. The health of the ryots of the estate has always been good, except in one year, when that part of the country was visited with small-pox. Cattle-disease, however, was prevalent almost every year in some place or other.

291. The education of the late ward occupied the close attention of the Court of Wards. As soon as he passed his eighth year he was sent to the Daltonganj school, where he remained for two years receiving elementary instructions in easy subjects, in which, however, he made very little progress. After a good deal of opposition from his mother, he was sent to the wards' institution, Benares, where he studied with no better success till 1880, when he was brought back to Daltonganj and placed under a private tutor. Though not without a certain amount of shrewdness in some matters, his tastes more

incline to out-door sports than to scholastic exercises. The Deputy Commissioner says that at present he is an average specimen of the Palamow zemindar.

292. The results of the Government management of this property are excellent in almost every respect, and are creditable to the manager, Baboo Soshi Shikar Banerjee, and to all concerned. The only points on which the results are not so favourable are the limited endeavours to extend education, and the general condition of the ryots as described by the Deputy Commissioner. But this seems to have been unavoidable if, as is understood, the remark that the ryots are willingly rack-rented refers only to rents in kind, to the commutation of which to cash rents the ryots themselves have been opposed. It is to be regretted that the estate has passed out of the Court of Wards' management before the Court has had an opportunity of watching the results of the experiment for settling new ryots on the estate.

293. *Chota Nagpore.*—The entire demand of Government revenue and cesses, amounting to Rs. 14,364 and Rs. 65,414 respectively, was satisfied. The year opened with an arrear demand of rent due to the estate amounting to Rs. 1,15,670, and the current demand was Rs. 1,63,251; the aggregate demand was thus Rs. 2,78,921; the collections amounted to Rs. 1,62,698,* or 94 per cent. on the current demand, against 115 per cent. collected in the previous year; the remissions were Rs. 968; the outstanding balance was, therefore, Rs. 1,13,946, of which Rs. 49,954 represent current, and Rs. 63,992 arrear balance. The collections of cesses due to the estate amounted to Rs. 46,880, or 77 per cent. on the current demand Rs. 60,683, while the percentage in the preceding year was 157; the balance, after deducting remissions, was Rs. 66,540 against Rs. 52,680 the balance at the commencement of the year. The difference between the total collections of rent and cesses in 1881-82 and 1882-83 is no less than Rs. 76,185. The chief reasons for this difference, as given by the manager, is reported by the Commissioner to be as follows:—

* Excludes, after adjustment, excess collections of Rs. 1,307 in previous year.

"In the *first* place the case of 1881-82 was exceptional; the amount of success attending the collections in that year was never before attained in the estate, nor is it necessary that similar large collections should be made in future years, unless—which I hope will not be the case—it should happen that large arrears should be again allowed to accumulate. *Secondly*, the payments by the encumbered estates department were Rs. 17,569 less (exclusive of payments by that department on account of decrees) than in 1881-82. *Thirdly*, the amount recovered under decrees was Rs. 15,365 less than in the previous year; *lastly*, the realizable demand of the year fell off by Rs. 35,835, owing to the Choit kist having fallen in April 1883, instead of the 19th March, as in the year 1881-82. The reason for this is, that the instalment of rents in the estate are regulated by the Sambat year; and the eight kists of rents from tenure-holders fall due on the day of the new-moon in each month, beginning with Kartick and ending with Jeth. Similarly, the four kists of rents from Khalsa villages fall due on the days of the new-moon in Kartick, Pous, Magh and Choit. The Choit kist generally comes before the 31st March; but it occasionally falls in April whenever an intercalary month is added to the Sambat to reconcile it with the solar year. This happened in 1939 Sambat, and consequently the Choit kist was not realizable before the end of March 1883."

294. The total debts due to the estate during the year were Rs. 35,635, of which Rs. 4,416 were realized, leaving a balance of Rs. 31,219, of which Rs. 5,248 are bad and irrecoverable, Rs. 735 are doubtful of recovery, and the remainder is good and realizable; Rs. 11,170 out of this last sum are payable by the encumbered estates department; Rs, 9,958 are realizable by instalments, and the rest represents costs in rent-suits, &c. The total receipts of the year, including the cash balance (Rs. 1,09,557) to the credit of the estate at the end of 1881-82, were Rs. 3,31,904; while the total disbursements amounted to Rs. 2,27,340, leaving a cash balance of Rs. 1,04,564 to the credit of the estate when the year closed. The total cost of management amounted to Rs. 59,598, or 26 per cent. on the current rent and cess demand. Exclusive of the cost of survey and settlement, which amounted to Rs. 35,332, the cost of management was 10 per cent. on the demand against 9 per cent. in the preceding year. The contributions to schools and dispensaries were Rs. 50 and Rs. 240 respectively. No improvements were undertaken during the year; but the Board are now in correspondence with the Commissioner, regarding the extensive works of improvement proposed by him to be undertaken during the remaining three years of the Maharajah's minority.

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295. No lapses of under-tenures from failure of male heirs of the original grantees have been reported within the year. A maintenance allowance of Rs. 600 per annum has been granted to the widow of the late *ilakadar* of Jhinghee, whose tenure lapsed to the estate. The suit for the resumption of pergunnah Sassia, referred to in paragraph 371 of the previous year's report, was pending at the close of the year.

296. As regards the condition of the tenantry, the relations between landlord and tenants, and the out-turn of crops, the Commissioner reports as follows :—

"The condition of the tenantry is said to be unchanged. The relations between the Court and its tenants are, as a rule, satisfactory in this estate ; but in villages where the bhuinhari agitation has not yet finally subsided, matters have not gone as smoothly as could be wished. There is no doubt, that everywhere throughout the estate rents are exceedingly low, as even the very moderate rents which it is proposed to assess give an increase in every village.

"The records shewing the number of ryots who have settled in villages recently released from thikadars are imperfect; but the manager says he knows 163 cases. On the other hand, 107 ryots are said to have deserted from the khalsa villages. Such cases are not uncommon in every estate in Chota Nagpore, and may be put down to pressure from mahajans; to superstition arising from successive deaths and illness in the village; to the attractions offered by cooly-recruitors ; and to the innate love of the Kols for unexplored regions and virgin soil, which they think are to be had in Gangpore and Biru. Considering the size of the estate, the number of desertions is very small.

"During the past year the outturn of rice in the estate was below the average. Wheat, barley, and gram good at first, but about a half destroyed in Tori, and ¾lbs in Lohardugga, where, however, the area under these crops is very small. Besides rice, the smaller millets (*goondly* and *murwa*), and Indian corn, almost the only crop grown is sirgooja for oil. The outturn of other food-grains was not satisfactory; while there was some damage done by hail-storms and blight. Cattle-disease, known locally by the names of *chapka* (mouth-disease), *khorba* (hoof-disease), *charrha* (diarrhœa), and cattle-pox also prevailed to some extent in the estate. The loss of cattle was considerable in pergunnah Lochra, and also in a few villages in the Lohardugga circle."

297. The following statement, submitted by the Commissioner, shews the progress of the survey and settlement operations in the estate :—

	From the commencement of the operations up to 31st March 1882.	During 1882-83.	Total.
Number of villages surveyed ...	132	176 besides 48 in hand.	308
" of plots " ...	89,593	90,392	1,79,985
" of acres " ...	1,57,252	2,35,660	3,92,912
" of plots entered in rough khusra.	84,518	88,098	1,72,616
" of " " in fair "	61,580	52,645	1,14,225
" of " " in rough khatians	42,141	66,722	1,08,863
" of " " in fair "	.....	42,141	42,141
" of villages of which rate reports have been submitted.	24	68	92
Holdings entered in rough ekwal jummabundi	.....	5,561	5,561
" " fair " "	.....	1,356	1,356

The total expenditure incurred up to the 31st March 1882 has been Rs. 77,261 out of the sanctioned allotment of Rs. 1,30,000. The Deputy Commissioner tested a good deal of the measurement work during his cold-weather tour and found it accurate. In conducting the operations much difficulty has hitherto been experienced in getting and retaining competent ameens. In order to remove this difficulty, an experiment, which the Commissioner reports has proved very successful, was made of training as ameens young lads of the country, specially those educated in the Mission schools. These apprentice ameens, 50 in number, are turning out useful and trustworthy assistants. It is hoped that by this means a large number of well trained surveyors, who are inhabitants of the country, will be made available for employment in settlements and measurements, and it will not be necessary in future district settlements to import outsiders into the division. Settlements and measurements can thus be made at a much lower cost than they

could be when no local ameens could be procured, and only the worst class of outsiders, who could not obtain employment in other parts of the country, were available. LOHARDUGGA.

298. The minor Maharajah and his younger brother, the Kumar, who have both attained the age of 17 years, continued during the year at Bankipore under the guardianship of Mr. Collinson, who states that both the wards made satisfactory progress in their studies, the Kumar doing fairly well in his class (the 3rd) and obtaining average marks. The Maharajah, considering his character and abilities, was doing as much as could be expected, but he was considerably below his brother in the school, and had not progressed as much. He is said to care for nothing except English; but the manager states he writes very good Hindi. The Officiating Deputy Commissioner, Mr. Mackie, thinks that there can be no doubt that Mr. Collinson's appointment has resulted in a great improvement in the moral and general behaviour of the boys, and it is to be hoped that their removal to Ranchi, which has lately been ordered by the Board, in order to train them in zemindari accounts, will not be followed by a falling off in these points. On the 1st March 1883 the Maharajah married the grand-daughter of the Rajah of Seraikella, and the Kumar, the daughter of the Thakoor of Khursowan, the expenditure sanctioned for the marriages being Rs. 40,000.

299. *Pangri Kallan.*—During the year Rs. 1,293 were expended in building a new house for the ward. The mother of the ward, who is his guardian, has recently acted very indiscreetly in getting him secretly married against the repeated orders of the local officers. The ward is 35 years of age, but is mentally incapacitated.

300. *Dhalbhoom.*—The estate was released on the 15th April 1883. It comprises an area of 1,188 square miles, and its population, according to the last census, consists of 1,63,028 souls. The entire property, which is managed khas, is divided into 12 fiscal divisions or turrufs, in six of which the rents are payable in kind, and in the remaining six in cash. It comprises 1,346 villages, which are settled with headmen, called pradhans, who are paid a commission of 20 per cent. on the collections made by them. The resettlement of the estate has been concluded, resulting in a net increase of Rs. 9,006 in the rent-roll, which has been obtained, not by enhancing rates, but by assessing lands brought under cultivation since the date of the previous settlement at existing rates; in this settlement not only have rates not been enhanced, but all uplands and homestead lands, which had hitherto paid rents, have been freed from assessment. SINGBHOOM.

301. The whole of the Government revenue, amounting to Rs. 4,267, was paid. The collections of rent due to the estate were Rs. 49,826, or 94 per cent. on the current demand Rs. 53,006, and the balance was Rs. 3,907 only. Rupees 378 were recovered as debts due to the estate, and the balance outstanding was Rs. 437. The village of Sangani was purchased on behalf of the ward for Rs. 4,509. The market value of the Government securities held by the estate at the close of the year was Rs. 2,16,178, besides a cash balance of Rs. 16,530. During the year, Rs. 21,608 were expended in the construction of the new residence at Ghatsilla, on the plan approved by the ward. Besides this house a very neat bungalow has been built for the ward at Chyebassa, the expenditure on this account being Rs. 3,500. Rupees 1,500 have also been expended in constructing metalled carriage drives in the neighbourhood of Ghatsilla; and Rs. 300 have been spent in the improvement of the town of Ghatsilla, by repairing roads, constructing bridges, culverts, &c. Rupees 8,869 were expended in the construction of 14 bunds and reservoirs, which will not only bring a large area of new lands under cultivation, but will increase the crops on existing rice-fields, and encourage the cultivation of sugarcane and other crops requiring irrigation. The estate contributed Rs. 2,370 towards the construction and maintenance of roads and bridges within the limits of the estate, and a sum of Rs. 671 for the support of two middle vernacular schools at Ghatsilla and Boharagora, and of three patshallas.

302. The condition of the tenantry is fairly prosperous, and the majority of the people are said to be in tolerably easy circumstances. There is absolutely no

SINGBHOOM. emigration from the estate, though recruiters have not failed to do their best to induce people to leave for the tea districts. Assessments are said to be comparatively light, the average rate being six annas six pie per bigha. A great variety of crops are grown; and in many of the turrufs nearly every ryot cultivates the various kind of oil-seeds, out of the sale proceeds whereof the bulk of the rents is paid. A great deal of surplus rice is exported to Midnapore and the neighbouring districts. It is reported that there has been a great extension of linseed cultivation within the last twelve years or so, and of wheat and sugarcane within the last three or four years; and it is estimated that about 51,000 bighas of new lands have been brought under cultivation within the last fifteen years. The relations between landlord and tenants are generally satisfactory. It is said that the resettlement operations have here and there caused some unrest and dissatisfaction, but this is nothing more than is usually caused by operations resulting in an increase of rents; the people themselves wished for the settlement in order to obtain long leases at equitable rates, and the grant of the favourable conditions laid down in the pottahs regarding uplands.

303. The younger ward, Narsing Chundra Dhal, died on the 1st February 1883. The elder ward has throughout the year carried on the business of the estate under the immediate guidance of the manager, and subject to the control of the Deputy Commissioner. During a part of the cold season he was out in the interior superintending the collections.

MANBHOOM. 304. *Katras.*—The whole of the Government revenue and cesses, amounting to Rs. 2,443, was paid. The collections amounted to Rs. 13,225, or 106 per cent. on the current demand Rs. 12,431, and the balance was Rs. 1,674 only. The total investments in Government securities, including Rs. 10,900 invested during the year, were Rs. 31,152, and the cash balance at the close of the year was Rs. 4,953, which the Deputy Commissioner proposes to lay out in improvements. The condition of the tenantry is reported to be not very satisfactory, the majority of the ryots being poor, but not more so than ryots generally are in estates situated at a distance from a good market, and badly provided with means of communication. The relations, however, of the ryots with their landlord are said to be most cordial. The minor, who is 19 years of age, has been working in the manager's office in order to learn zemindari business and accounts, and has recently been attending the court of one of the Deputy Collectors of the district, who has been asked to see that he takes an intelligent interest in the rent cases which come up, and makes a rough abstract of the proceedings.

305. *Nowagurh.*—The debts due by the estate on the 31st March 1882 were Rs. 31,544, out of which Rs. 5,876 were paid during the year, and Rs. 25,668 remained unliquidated at its close. The measurement of the estate has been finished at a cost of Rs. 681, the area measured being 11,833 bighas, equivalent to 3,944 English acres. The condition of the tenantry is not better than that of the ryots in the Katras estate; many of the cultivating ryots are said to be very poor and to live on kodo and mohua during the greater part of the year. The headmen, most of whom are Behari Brahmins, are, however, well off. The Commissioner reports that the relations between landlord and tenants are not satisfactory; he writes :—

"It is said that much ill-feeling prevails against the zemindar and those who manage his estate. The dakhalkars or middlemen claim mokurari titles under grants from the widow of a former zemindar. After the mokurari leases had been set aside in one or two test cases by the civil courts, Colonel Morton, late Deputy Commissioner of Manbhoom, allowed these middlemen to hold on as dakhilkars. This mistaken concession has caused great confusion, and it seems likely that the matter will only be set at rest by further litigation in the civil court, which at present the estate can hardly afford; but I hope to visit the estate during the cold-weather, and will do my best to arrange for the amicable settlement of these claims, as well as of all others arising out of the proposed settlement which has been for the present left in abeyance, pending the orders of Government as to the rules to be observed in assessing rents in Chota Nagpore."

306. The minor, who has reached the age of 17, is in the seventh class of the Purulia Government School, but the progress made by him has been unsatisfactory, owing partly to defect of intellect, but chiefly to irregular habits,

and consequent ill-health. The Deputy Commissioner has recently directed the dismissal of the existing staff of servants attending on the minor, and the appointment of new men, and has started a system of detailed weekly reports on the attendance at school and progress of the minor.

307. *Jhaldah.*—Tekait Bollaram Singh, who got the property by a deed of gift from his uncle, an old and imbecile zemindar still living, died on the 18th November 1882, leaving an only son, Adhar Singh, aged six years, to succeed to the property, which was taken in charge by the Court of Wards under Act IX (B.C.) of 1879, on the 2nd March 1883. Baboo Poresh Nath Ghose, the manager of wards' and encumbered estates in this district, has been appointed manager of this estate also.

308. The estate lies on the north-west side of the district, and comprises the entire pergunnah of Jhaldah, covering an area of 128·38 square miles. Most of the villages in the estate were granted by the old Tekait and his predecessors in brahmutter and mokurari leases at very low rents. There are, however, still 29 villages liable to resettlement, of which 26 are at present held by ijardars, and three held under khas management. The assets of the estate have been estimated at Rs. 11,188, of which Rs. 2,941 have long since been assigned by the late proprietors to creditors. The debts due by the estate are said to amount to Rs. 5,000; and those due to it are estimated at Rs. 1,500. Enquiries will be instituted by the manager to ascertain the correct assets and liabilities of the estate.

309. The minor is being taught at the middle vernacular school at Jhaldah, to which a monthly contribution of Rs. 11 has been sanctioned on condition that the head and second teachers will teach the lad both at school and out of school hours.

310. *Encumbered estates.*—The number of estates which were under management in 1881-82 was 72, of which three* were released, while two† were brought under the protection of the Act in Lohardugga, thus leaving at the close of 1882-83, 71 estates, of which 11 are in Hazaribagh, 44 in Lohardugga, 3 in Singbhoom, and 13 in Manbhoom. There was no change in the managing staff during the year in the first three districts. In the last-mentioned district, the number of tehsildars was increased from six to eight, including one tehsildar appointed for the Jhaldah ward's estate, which was taken in charge during the year, and placed under the manager of the wards' and encumbered estates in the district.

* Barlanga.
Bagha.
Badla.

† Nagra.
Manka.

311. The following table exhibits the revenue, rent, and cesses payable by the estates in each district:—

District.	Revenue due from estates.				Rent due from estates.				Cesses due from estates.			
	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.
1	2	3	4	5	6	7	8	9	10	11	12	13
Hazaribagh	2,710	2,710	2,710	.....	3,073	3,073	2,902	19	5,201	5,201	5,044	7
Lohardugga	.....	.....	.....	.....	14,820	15,487	13,746	1,692	17,974	25,450	21,435	3,996
Singbhoom	91	91	91	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manbhoom	6,540	7,052	7,040	12	3,678	4,465	3,899	566	9,664	10,589	9,970	619
Total ...	9,341	9,853	9,841	12	21,571	23,025	20,547	2,277	32,839	41,240	36,449	4,622

This table shows that out of a total demand of revenue (Rs. 9,853), rent (Rs. 23,025), and cesses (Rs. 41,240), due from the estates in all the districts, the balance at the close of the year was Rs. 12, Rs. 2,277, and Rs. 4,622 respectively, which was due from one estate in Hazaribagh, four estates in Lohardugga, and six estates in Manbhoom.

312. The table below shows the rent and cesses due to the estates :—

District.	Rent due to estates.						Cesses due to estates.					
	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balance.	Percentage of collections on current demand.	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balance.	Percentage of collections on current demand.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	51,388	68,192	47,788	5,988	13,904	92·9	3,721	6,089	3,009	758	2,157	80·8
Lohardugga	1,24,055	1,56,523	1,14,047	331	42,088	91·9	15,095	26,354	14,229	631	11,494	94·2
Singbhoom	3,584	3,882	3,870	.....	12	107·9	.....	.....	.....	.....	.....	.....
Manbhoom	73,108	1,09,855	72,184	8,182	29,489	98·7	9,647	16,577	7,232	1,279	8,066	74·9
Total ...	2,52,135	3,38,452	2,37,889(a)	14,501	85,493	94·3	28,463	49,020	24,470(b)	2,668	21,717	85·9

(a) and (b). Excludes after adjustment excess collections of Rs. 569 and Rs. 165 of previous year.

The total divisional demands, including arrears on account of rent and cesses, amounted in the year under review to Rs. 3,38,452 and Rs. 49,020 respectively, against Rs. 3,39,873 and Rs. 44,783 in the previous year. The collections during the year were Rs. 2,37,889 on account of rent and Rs. 24,470 on account of cesses, being 94 and 85 per cent. on the current demands of Rs. 2,52,135 and Rs. 28,463 respectively. This result does not compare favourably with that of the preceding year, in which the percentages of collections on the current demands of rent and cesses were 105 and 101 respectively. The collections were best in Singbhoom, where the percentage was nearly 108 on the current demand. Of the other three districts, the total collections were satisfactory only in Manbhoom, where the percentage of rent collections was as much as 98, and the percentage of collections of rent and cesses on the total current demand, was nearly 96 against 92 per cent. in Hazaribagh, and 91 per cent. in Lohardugga.

313. The subjoined table exhibits the debts due by the estates :—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	4,41,853	42,447	4,84,300	31,679	783	4,51,838
Lohardugga	6,02,987	1,46,165	7,49,152	60,726	28,909	6,59,517
Singbhoom	25,012	1,239	26,251	2,119	.....	24,132
Manbhoom	2,07,428	24,913	2,32,341	32,021	340	1,99,980
Total ...	12,77,280	2,14,764	14,92,044	1,26,545	30,032	13,35,467

From this statement, it will be seen that the total debts due by the estates at the commencement of the year, were Rs. 12,77,280, to which Rs. 2,14,764 were added during the year, making a total of Rs. 14,92,044 which was reduced to Rs. 13,35,467 at the close of the year. The best results are shown in Hazaribagh. In 7 out of 11 estates, payments, amounting to about Rs. 19,000, were made in excess of the amounts provided in the scheme for the settlement of debts, while in four estates there have been short payments of about Rs. 17,000. Of these four estates, the Majladih estate is one, in the scheme of which provision was made for the sale of a portion of the property, from which Rs. 16,000 were expected. The proprietor refused to give his consent to the sale when arrangements for the purpose were made, so that it has been found impossible to reduce the debts in the way proposed when the scheme was prepared. The Commissioner recently proposed under section 17 of Act VI of 1876, the lease of the property for 20 years to the creditors, as this was the only course which could be adopted to ensure payment to the creditors of the interest that will fall due annually on their principal debts.

The proposed arrangement has been sanctioned by the Board on the understanding that there is no stipulation or agreement about the renewal of the lease at the end of 20 years. Leaving out of consideration this estate, the short payments in this district amount to Rs. 1,000 only. In Lohardugga there have been excess payments of about Rs. 16,000 in 18 estates, against short payments of about Rs 67,000 in 24 estates. Of the latter sum no less than Rs. 63,000 represent short payments by nine estates, owing principally to the sales of portions of the estates not having been effected in the year under report. The Deputy Commissioner has been requested to see that arragements are made for effecting such sales during the current year. In nine estates the short payments vary from a minimum of Rs. 150 to a maximum of Rs. 850, and are chiefly due to short collections. In the remaining six estates, the short payments are very small, and do not require any explanation. In Manbhoom there has been an excess payment of Rs. 30 in one estate, while the short payments in twelve estates amount to about Rs. 32,000. More than half of this sum is said to be due by the Pandra estate, the scheme for which when prepared anticipated an increase in the rental from resettlements, but as these resettlements have not yet been undertaken, the Commissioner believes that it will take a couple of years more to clear the estate from its liabilities than was originally supposed. The estate is reported to be perfectly solvent, and it will be released by the end of 1887-88. In the remaining eleven estates, the short payments are due partly to bad collections, and partly to extra charges having been paid during the year.

314. No improvements were undertaken during the year. But it may be mentioned that in Hazaribagh Rs. 4,700 have been estimated for improvements in seven estates in the current year. In Lohardugga Rs. 4,420 have been provided in the current year's budget for the survey and settlement of 31 estates. The Commissioner's report on this subject is awaited. In Manbhoom the Deputy Commissioner states that he has directed the manager to submit specific projects for each estate under his charge. The measurement of the Dorunda estate in Hazaribagh and of the Nowagurh estate in Manbhoom has been completed. In the Pandra estate in Manbhoom, a market has been established, and a house has been built for the lower vernacular school at Samandpur. In the Asko, Dighi, and Dorunda estates in Hazaribagh, pathsalas have been opened with the view of teaching the sons of the Sonthal ryots of the estates. The Commissioner reports that the condition of the tenantry in all the estates was on the whole satisfactory during the year. The relations between landlords and tenants were also satisfactory, except in nine estates in Lohardugga.

I have the honor to be,

SIR,

Your most obedient servant,

W. H. GRIMLEY,

Offg. Secretary.

APPENDICES.

Division.	District.	Grounds of disqualification.				Number of properties under the Court.	Number of estates		Government revenue due from estates.							
									Demand.					Balance.		
		Minors and disqualified proprietors.	Females.	Lunatics.	Total.		Paying revenue to Government.	Paying rent to superior landlords, or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan	Burdwan	4	...	...	4	3	88	55	32,509	15,121	47,630	40,968	23	2,183	4,447	6,630
	Bankoorah	...	...	1	1	1	1	...	649	...	649	314	...	335	.....	335
	Midnapore	16	3	...	19	11	129	79	2,60,646	2,527	2,63,173	2,60,984	...	1,719	385	2,104
	Hooghly	3	...	...	3	1	10	9	61,537	.....	61,537	61,537	...	.....	.....	.....
	Total	23	3	1	27	16	228	143	3,55,341	17,648	3,72,989	3,63,803	23	4,237	4,832	9,069
	Central Districts.															
Presidency	24-Pergunnahs	3	...	1	4	3	12	12	1,018	.....	1,018	1,018	...	.....	.....	.....
	Nuddea	1	...	...	1	1	17	9	74,241	4,381	78,622	74,231	114	4,277	.....	4,277
	Jessore	5	3	...	8	2	13	62	20,380	23	20,403	20,380	8	.....	15	15
	Moorshedabad	4	3	...	7	7	124	96	3,46,537	58,566	4,05,103	3,77,925	9,461	14,978	2,697	17,675
	Khulna	3	...	...	3	2	84	53	1,24,725	2,037	1,26,762	1,25,491	...	229	1,123	1,352
	Total	16	6	1	23	15	250	232	5,66,901	65,007	6,31,908	5,99,045	9,583	19,484	3,835	23,319
Rajshahye and Cooch Behar	Dinagepore	2	1	2	5	5	58	33	1,16,254	4,000	1,20,254	1,13,681	...	6,573	.....	6,573
	Rajshahye	6	1	...	7	6	76	60	53,327	1,749	55,076	53,302	29	794	958	1,752
	Rungpore	2	..	...	2	2	17	8	11,060	2	11,062	11,061	...	1	.....	1
	Darjeeling	5	...	...	5	1	24	...	2,366	.....	2,366	2,366	...	.....	.....	.....
	Julpigoree	2	...	...	2	2	11	24	1,16,712	.....	1,16,712	1,16,712	...	.....	.....	.....
	Total	17	2	2	21	16	186	125	2,99,719	5,751	3,05,470	2,97,122	29	7,368	958	8,326
	Eastern Districts.															
Dacca	Dacca	4	4	...	8	3	121	329	15,206	135	15,341	15,272	...	18	51	69
	Furreedpore	10	...	...	10	3	3	2	4,157	1,685	5,842	3,816	...	2,026	.....	2,026
	Backergunge	5	...	...	5	4	8	342	1,583	2,396	3,984	241	...	1,549	2,194	3,743
	Mymensingh	5	...	...	5	4	88	70	48,110	190	48,300	48,095	...	205	.....	205
	Total	24	4	...	28	14	220	743	69,061	4,406	73,467	67,424	...	3,798	2,245	6,043
Chittagong	Chittagong	6	4	2	12	9	147	46	1,15,744	7,989	1,23,733	1,12,592	...	9,744	1,189	10,933
	Noakholly	2	1	...	3	3	30	178	35,724	41	35,765	35,723	...	42	.....	42
	Tipperah	...	...	1	1	1	25	61	19,200	.....	19,200	19,200	...	.....	.....	.....
	Total	8	5	3	16	13	202	285	1,70,668	8,030	1,78,698	1,67,515	...	9,786	1,189	10,975
	Behar.															
Patna	Patna	2	...	1	3	3	33	11	11,292	3	11,295	11,292	3	.....	.....	.....
	Shahabad	2	...	...	2	2	41	6	12,939	.....	12,939	12,954	...	2	.....	2
	Durbhunga	1	...	...	1	1	255	31	27,338	701	28,039	27,161	...	203	680	883
	Sarun	3	...	...	3	3	50	16	3,327	18	3,345	3,345	...	.....	.....	.....
	Total	8	...	1	9	9	379	64	54,896	722	55,618	54,752	3	205	680	885
Bhagulpore	Monghyr	5	...	...	5	4	58	24	3,260	5	3,265	3,378	156	.....	4	4
	Bhagulpore	5	2	...	7	3	36	19	2,967	10	2,977	2,855	...	91	.....	91
	Purneah	5	2	...	7	2	38	6	92,410	251	92,661	92,458	...	.....	.....	.....
	Maldah	1	1	...	2	2	16	9	68,487	.....	68,487	68,487	...	.....	.....	.....
	Total	16	5	..	21	11	148	58	1,67,124	266	1,67,390	1,67,178	156	91	4	95
	Orissa.															
Orissa	Cuttack	6	...	1	7	6	74	17	27,490	.....	27,490	26,286	...	1,204	.....	1,204
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,383	...	.....	.....	.....
	Balasore	1	...	...	1	1	1	1	630	.....	630	630	...	.....	.....	.....
	Total	8	...	1	9	8	76	40	31,503	.....	31,503	30,299	...	1,204	.....	1,204
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazaribagh	2	...	1	3	3	10	8	10,427	.....	10,427	10,427	...	.....	.....	.....
	Lohardugga	3	...	1	4	3	2	3	14,364	.....	14,364	14,364	...	.....	.....	.....
	Singbhoom	2	...	...	2	1	1	...	4,267	.....	4,267	4,267	...	.....	.....	.....
	Manbhoom	3	...	...	3	3	3	...	4,585	.....	4,585	4,585	...	.....	.....	.....
	Total	10	...	2	12	10	16	11	33,643	.....	33,643	33,643	...	.....	.....	.....
	Grand Total‡	130	25	11	166	112	1,705	1,701	17,48,856	1,01,830	18,50,686	17,80,781*	9,794	46,173	13,743	59,916

* Excludes payments of Rs. 195
† Excludes payments of Rs. 40
‡ Includes excess payments of

DIX A.

Estates for 1882-83.

Rent due to superior landlords.								Road and Public Works cesses due from estates.							
Demand.			Payments.	Remissions.	Balance.			Demand.			Payments.	Remissions.	Balance.		
Current.	Arrear.	Total.			Current.	Arrear.	Total.	Current.	Arrear.	Total.			Current.	Arrear.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,794	2,472	8,266	5,792	...	1,644	830	2,474	4,088	1,835	5,923	5,344	.....	435	150	585
.....	.....	.....	.....	...	.....	.....	.....	699	.....	699	525	.....	174	.....	174
51,275	7,123	58,398	52,976	44	4,905	451	5,356	32,821	2,690	35,511	33,998	.....	1,072	439	1,511
7,621	8,253	15,874	8,036	...	7,838	.....	7,838	3,613	1,205	4,818	4,294	.....	524	.....	524
64,690	17,848	82,538	66,804	44	14,387	1,281	15,668	41,221	5,730	46,951	44,161	.....	2,205	589	2,794
1,727	2,363	4,090	1,684	...	1,279	1,127	2,406	270	270	540	171	.....	105	264	369
2,417	.....	2,417	1,992	...	425	.....	425	10,462	.....	10,462	10,453	.....	9	.....	9
12,420	3,880	16,300	12,823	...	3,219	258	3,477	4,365	1,249	5,614	4,365	.....	915	334	1,249
13,988	10,149	24,137	14,393	58	9,338	348	9,686	53,703	35,420	89,123	58,102	138	12,320	18,562	30,882
71,297	38,187	1,09,484	74,279	...	25,688	9,517	35,205	21,107	4,712	25,819	22,881	.....	1,899	1,039	2,938
1,01,849	54,579	1,56,428	1,05,171	58	39,949	11,250	51,199	89,907	41,651	1,31,558	95,972	138	15,248	20,199	35,447
2,645	485	3,130	2,689	...	199	242	441	10,125	46	10,171	10,458	.....	55	14	69
5,212	1,661	6,873	5,600	6	526	741	1,267	9,140	308	9,448	9,357	9	18	46	64
917	845	1,762	796	100	433	433	866	2,382	40	2,422	2,390	1	17	14	31
.....	.....	.....	.....	...	.....	.....	.....	289	.....	289	268	.....	.....	.....	.....
1,909	.....	1,909	1,909	...	.....	.....	.....	38,364	17	38,381	41,552	.....	.....	.....	.....
10,683	2,991	13,674	10,994	106	1,158	1,416	2,574	60,300	411	60,711	64,025	10	90	74	164
6,338	9,756	16,094	3,518	...	3,797	8,779	12,576	5,531	643	6,174	5,407	.....	202	565	767
10,063	12,581	22,644	8,938	...	7,228	6,478	13,706	1,431	731	2,162	1,304	.....	671	187	858
4,657	11,482	16,139	3,485	...	3,305	9,349	12,654	1,144	2,004	3,148	598	.....	926	1,628	2,554
1,601	4,782	6,383	1,207	...	1,282	3,894	5,176	19,198	585	19,783	19,199	.....	299	285	584
22,659	38,601	61,260	17,148	...	15,612	28,500	44,112	27,304	3,963	31,267	26,508	.....	2,098	2,665	4,763
2,947	3,227	6,174	3,313	...	1,391	1,470	2,861	19,917	4,892	24,809	21,785	551	1,323	1,120	2,443
5,755	1,950	7,705	5,474	150	1,716	365	2,081	6,967	301	7,268	6,937	1	295	35	330
7,288	17	7,305	7,305	...	.....	.....	.....	4,024	50	4,074	4,028	46	.....	.....	.....
15,990	5,194	21,184	16,092	150	3,107	1,835	4,942	30,908	5,243	36,151	32,750	598	1,618	1,155	2,773
1,096	1,183	2,279	1,463	41	158	617	775	1,965	267	2,232	1,974	258	.....	.....	.....
45	.....	45	45	...	.....	.....	.....	2,303	.....	2,303	2,310	.....	.....	.....	.....
393	36	429	381	...	12	36	48	9,186	53	9,239	9,466	.....	66	50	116
27	8	35	8	...	5	4	9	1,143	.....	1,143	1,143	.....	.....	.....	.....
1,561	1,227	2,788	1,897	41	175	657	832	14,597	320	14,917	14,893	258	66	50	116
122	87	209	98	...	50	61	111	1,636	468	2,104	1,632	.....	16	454	470
31	73	104	70	...	.....	34	34	2,189	39	2,228	2,059	.....	108	1	109
4,297	3,191	7,488	7,043	...	362	83	445	17,116	356	17,472	17,367	.....	89	4	93
2,181	.....	2,181	2,031	...	150	.....	150	8,283	175	8,458	8,441	.....	17	.....	17
6,631	3,351	9,982	9,242	...	562	178	740	29,224	1,038	30,262	29,499	.....	230	459	689
561	506	1,067	554	...	271	242	513	7,248	50	7,298	7,270	.....	14	14	28
286	178	464	269	...	178	17	195	265	10	275	264	.....	10	1	11
10	.....	10	.....	...	10	.....	10	70	14	84	79	.....	5	.....	5
857	684	1,541	823	...	459	259	718	7,583	74	7,657	7,613	.....	29	15	44
2,910	.....	2,910	2,910	...	.....	.....	.....	7,279	20	7,299	7,299	.....	.....	.....	.....
11	.....	11	11	...	.....	.....	.....	65,436	670	66,106	66,094	.....	12	.....	12
.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	...	.....	.....	.....	3,107	.....	3,107	3,107	.....	.....	.....	.....
2,921	.....	2,921	2,921	...	.....	.....	.....	75,822	690	76,512	76,500	.....	12	.....	12
2,27,841	1,24,475	3,52,316	2,31,092†	399	75,409	45,376	1,20,785	3,76,866	59,120	4,35,986	3,91,921‡	1,004	21,596	25,206	46,802

made in previous year.
made in previous year.
Rs. 3,741.

APPENDIX

Management of Wards'

Division.	District.	Rent due to estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.	Road and Public Demand. Current.	Demand. Arrear.	Demand. Total.*
		34	35	36	37	38	39	40	41	42	43	44
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.											
Burdwan ...	Burdwan	66,865	41,550	1,08,415	59,580	10,221	23,278	15,336	38,614	3,013	3,204	6,217
	Bankoorah	2,437	2,794	5,231	3	457	2,436	2,335	4,771	649	1,437	2,086
	Midnapore	6,45,594	5,07,873	11,53,467	6,14,953	81,442	2,05,260	2,51,812	4,57,072	23,814	29,089	52,903
	Hooghly	1,26,926	4,01,681	5,28,607	1,00,962	.....	38,514	3,89,131	4,27,645	1,563	299	1,862
	Total ...	8,41,822	9,53,898	17,95,720	7,75,498	92,120	2,69,488	6,58,614	9,28,102	29,039	34,029	63,068
	Central Districts.											
Presidency ...	24-Pergunnahs ...	8,076	4,232	12,308	6,990	69	3,400	1,953	5,353	188	165	353
	Nuddea	1,50,203	88,908	2,39,111	1,62,427	3,026	54,676	18,982	73,658	9,023	3,358	12,381
	Jessore	52,976	44,397	97,373	50,025	3,927	16,550	26,871	43,421	3,689	3,079	6,768
	Moorshedabad... ...	6,90,050	7,43,684	14,33,734	7,09,089	60,278	3,40,105	3,24,262	6,64,367	43,161	37,774	80,935
	Khulna	3,59,174	4,69,668	8,28,842	3,17,179	84,685	1,74,869	2,52,109	4,26,978	13,963	38,478	52,441
	Total ...	12,60,479	13,50,889	26,11,368	12,45,710	1,51,985	5,89,600	6,24,177	12,13,777	70,024	82,854	1,52,878
Rajshahye and Cooch Behar	Dinagepore	2,05,719	1,23,116	3,28,835	2,05,120	41,021	51,243	31,465	82,708	6,582	8,686	15,268
	Rajshahye	1,67,520	1,24,144	2,91,664	1,46,879	57,393	43,906	43,544	87,450	5,830	5,295	11,125
	Rungpore	39,131	24,210	63,341	39,829	9,010	7,332	7,170	14,502	1,282	579	1,861
	Darjeeling	3,542	5	3,547	3,545	.....	.....	.....	.....	179	2	181
	Julpigoree	3,06,975	1,65,721	4,72,696	3,13,109	5,688	1,09,817	44,082	1,53,899	31,856	68,350	1,00,206
	Total ...	7,22,887	4,37,196	11,60,083	7,08,482	1,13,112	2,12,298	1,26,261	3,38,559	45,729	82,912	1,28,641
	Eastern Districts.											
Dacca ...	Dacca	89,232	1,74,956	2,64,188	58,158	.....	56,606	1,49,424	2,06,030	2,970	8,791	11,761
	Furreedpore	22,099	16,474	38,573	20,801	.....	9,728	8,044	17,772	3,100	3,640	6,740
	Backergunge	10,914	20,292	31,206	9,982	743	7,477	13,016	20,493	962	1,946	2,908
	Mymensingh	1,89,425	67,946	2,57,371	1,72,146	13,902	45,536	25,787	71,323	11,723	12,938	24,661
	Total ...	3,11,670	2,79,668	5,91,338	2,61,087	14,645	1,19,347	1,96,271	3,15,618	18,755	27,315	46,070
Chittagong ...	Chittagong	1,84,386	84,580	2,68,966	1,70,344	8,438	51,641	38,652	90,293	19,157	8,681	27,838
	Noakholly	71,236	25,490	96,726	75,821	684	11,710	8,511	20,221	6,363	2,135	8,498
	Tipperah	76,513	82,780	1,59,293	76,234	11,837	32,588	38,634	71,222	3,133	2,947	6,080
	Total ..	3,32,135	1,92,850	5,24,985	3,22,399	20,959	95,939	85,797	1,81,736	28,653	13,763	42,416
	Behar.											
Patna ...	Patna	33,903	6,228	40,131	35,384	510	3,199	327	3,526	946	499	1,445
	Shahabad	37,686	11,558	49,244	38,722	1,372	6,616	3,058	9,674	1,170	667	1,837
	Durbhunga	1,65,441	70,802	2,36,243	1,62,968	1,619	43,435	27,991	71,426	5,354	5,643	10,997
	Sarun	13,980	16,623	30,603	11,211	1,714	7,135	10,526	17,661	404	1,326	1,730
	Total ...	2,51,010	1,05,211	3,56,221	2,48,285	5,215	60,385	41,902	1,02,287	7,874	8,135	16,009
Bhagulpore ...	Monghyr	30,304	33,324	63,628	31,579	18,077	6,169	7,853	14,022	1,183	1,544	2,727
	Bhagulpore	25,126	19,762	44,888	35,364	5,352	2,420	2,372	4,792	781	514	1,295
	Purneah	2,17,541	56,303	2,73,844	2,21,660	3,069	33,210	16,577	49,787	11,683	6,709	18,392
	Maldah	1,67,164	91,786	2,58,950	1,73,922	6,664	40,614	37,750	78,364	5,135	4,122	9,257
	Total ...	4,40,135	2,01,175	6,41,310	4,62,525	33,162	82,413	64,552	1,46,965	18,782	12,889	31,671
	Orissa.											
Orissa ...	Cuttack	1,23,344	81,732	2,05,076	1,37,103	29,269	29,078	9,626	38,704	5,447	6,476	11,923
	Pooree	5,387	2,277	7,664	5,963	.....	1,701	.....	1,701	266	115	381
	Balasore	5,913	5,693	11,606	7,061	.....	1,986	2,559	4,545	188	.....	188
	Total ...	1,34,644	89,702	2,24,346	1,50,127	29,269	32,765	12,185	44,950	5,901	6,591	12,492
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	98,602	14,253	1,12,855	85,054	5,385	15,182	3,312	18,494	4,236	2,029	6,265
	Lohardugga	1,63,733	1,21,277	2,85,010	1,66,379	968	50,042	66,314	1,16,356	61,229	53,497	1,14,726
	Singbhoom	53,006	775	53,781	49,826	48	3,695	212	3,907	.....	.....	.....
	Manbhoom	26,960	5,931	32,891	26,629	460	2,926	2,876	5,802	3,643	1,652	5,295
	Total ...	3,42,301	1,42,236	4,84,537	3,27,888	6,861	71,845	72,714	1,44,559	69,108	57,178	1,26,286
	Grand Total ...	46,37,083	37,52,825	83,89,908	45,02,001*	4,67,328	15,34,080	18,82,473	34,16,553	2,93,865	3,25,666	6,19,531

* Excludes collections of Rs. 4,026 made in previous year.

A—*continued.*

Estates for 1882-83.

Works cesses due to estates.					Receipts.										
		Balance.				Collections of—							Payments of—		
Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Govern-securities.	Loan taken and price of land and securities sold.	Debts recovered.	Miscellaneous.	Total.	Government revenue.	Rent due to superior landlords.	Cesses.
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,336	562	1,559	1,760	3,319	28,845	59,582	2,338	697	4,403	3,414	5,074	1,04,353	40,969	5,792	5,344
.....	84	649	1,353	2,002	3,229	3	.....	339	1,268	69	.....	4,908	314	.....	525
17,911	2,770	18,489	13,735	32,224	40,666	6,14,953	17,911	20,966	91,456	10,257	68,146	8,64,355	2,60,986	52,976	33,999
267	.....	1,299	296	1,595	1,124	1,00,962	267	.....	.....	1,168	4,180	1,07,701	61,537	8,036	4,294
20,514	3,416	21,996	17,144	39,140	73,864	7,75,500	20,516	22,002	97,127	14,908	77,400	10,81,317	3,63,806	66,804	44,162
232	.....	72	49	121	1,015	6,990	232	40	7,100	690	47	16,114	1,016	1,684	170
8,462	12	3,296	611	3,907	14,585	1,62,427	8,462	7,828	.....	1,230	1,816	1,96,348	74,231	1,991	10,453
3,329	45	1,217	2,177	3,394	2,390	50,025	3,329	.....	.....	687	38	56,469	20,381	12,823	4,365
43,065	1,385	19,458	17,027	36,485	95,919	7,09,096	43,067	2,365	36,566	20,831	40,628	9,48,472	3,77,929	14,390	58,101
10,064	4,768	11,836	25,773	37,609	24,169	3,17,179	10,064	348	3,966	14,267	54,890	4,24,883	1,25,491	74,279	22,881
65,152	6,210	35,879	45,637	81,516	1,38,078	12,45,717	65,154	10,581	47,632	37,705	97,419	16,42,286	5,99,048	1,05,167	95,970
5,726	451	3,759	5,332	9,091	29,407	2,05,121	5,726	2,692	.....	2,086	16,333	2,61,365	1,13,681	2,689	10,459
4,786	721	2,807	2,811	5,618	24,049	1,46,877	4,788	595	.....	2,004	3,973	1,82,286	53,305	5,599	9,355
1,299	18	312	232	544	22,738	39,829	1,301	304	.....	1,026	755	65,953	11,061	796	2,390
177	.....	.....	.....	.....	151	3,546	177	.....	101	.....	27	4,002	2,284	.....	268
43,307	809	27,711	28,361	56,072	1,37,526	3,13,109	43,307	6,787	.....	15,899	1,22,026	6,38,654	1,16,712	1,909	41,552
55,295	1,999	34,589	36,736	71,325	2,13,871	7,08,482	55,299	10,378	101	21,015	1,43,114	11,52,260	2,97,043	10,993	64,024
1,744	.....	2,551	7,466	10,017	1,926	58,158	1,744	.....	120	3,706	8,410	74,064	15,272	3,518	5,407
2,882	.....	1,690	2,168	3,858	3,366	20,801	2,882	.....	.....	650	.....	27,699	3,816	8,938	1,304
629	81	722	1,478	2,200	2,807	9,982	629	.....	189	481	244	14,332	241	3,485	598
12,416	3,676	6,406	2,163	8,569	34,187	1,72,146	12,416	.....	.....	9,171	15,137	2,43,057	48,095	1,207	19,199
17,671	3,757	11,369	13,275	24,644	42,286	2,61,087	17,671	.....	309	14,008	23,791	3,59,152	67,424	17,148	26,508
17,575	405	5,840	4,025	9,865	1,13,961	1,70,344	17,577	1,329	4,930	3,368	126	3,11,635	1,12,592	3,313	21,797
6,516	39	1,205	738	1,943	2,754	75,821	6,516	422	.....	3,302	1,950	90,765	35,723	5,474	6,937
2,864	329	1,831	1,056	2,887	29,078	76,234	2,864	5,916	.....	1,089	2,990	1,18,171	19,200	7,305	4,028
26,955	773	8,876	5,819	14,695	1,45,793	3,22,399	26,957	7,667	4,930	7,759	5,066	5,20,571	1,67,515	16,092	32,762
1,148	196	105	.....	105	29,059	35,385	1,148	1,111	349	104	336	67,492	11,293	1,464	1,975
1,162	.....	346	330	676	5,488	38,722	1,162	180	399	110	141	46,202	12,954	45	2,309
5,590	406	2,911	2,108	5,019	24,090	1,62,968	5,590	.....	1,078	11,552	382	2,05,660	27,161	381	9,466
460	.....	249	1,025	1,274	7,846	11,210	460	1,449	.....	.....	160	21,125	3,345	8	1,144
8,360	602	3,611	3,463	7,074	66,483	2,48,285	8,360	2,740	1,826	11,766	1,019	3,40,479	54,753	1,898	14,894
1,568	220	434	506	940	7,549	31,579	1,568	.....	4,326	327	1,203	46,552	3,378	98	1,634
1,055	62	73	134	207	6,010	35,364	1,055	.....	3,000	457	1,213	47,099	2,855	70	2,059
13,614	70	4,773	210	4,983	49,014	2,21,661	13,615	.....	15,000	2,479	9,562	3,11,331	92,456	7,043	17,367
5,304	182	2,068	1,703	3,771	87,782	1,73,922	5,304	6,887	.....	20	19,735	2,93,650	68,487	2,031	8,441
21,541	534	7,348	2,553	9,901	1,50,355	4,62,526	21,542	6,887	22,326	3,283	31,713	6,98,632	1,67,176	9,242	29,501
5,396	780	4,159	1,588	5,747	57,908	1,37,103	5,396	1,331	.....	625	5,258	2,07,621	26,285	554	7,271
230	.....	151	.....	151	3,706	5,963	230	.....	.....	.....	136	10,035	3,383	269	264
96	.....	92	.....	92	.....	7,061	96	.....	3,528	.....	2,887	13,572	630	.....	79
5,722	780	4,402	1,588	5,990	61,614	1,50,127	5,722	1,331	3,528	625	8,281	2,31,228	30,298	823	7,614
5,464	243	460	95	555	34,909	85,054	5,466	67	53	1,726	12,090	1,39,365	10,427	2,910	7,299
47,391	3	35,810	31,583	67,393	1,26,349	1,66,377	47,390	5,811	.....	4,627	4,783	3,55,337	14,364	11	66,094
.....	.....	.....	.....	.....	19,097	49,826	.....	8,947	15,325	378	3,086	96,659	4,267	.....	.....
2,590	38	2,048	619	2,667	14,587	26,629	2,590	.....	.....	47	.....	43,853	4,585	.....	3,107
55,445	284	38,318	32,297	70,615	1,94,942	3,27,886	55,446	14,825	15,378	6,778	19,959	6,35,214	33,643	2,921	76,500
2,76,655*	18,355	1,66,388	1,58,512	3,24,900	10,87,286	45,02,009	2,76,667	76,411	1,93,157	1,17,847	4,07,762	66,61,139	17,80,706	2,31,088	3,91,935

* Includes excess collections of Rs. 379.

APPENDIX

Management of Wards'

Division.	District.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies, doctors' fees, and medicines.	Education.	Miscellaneous. Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.
		61	62	63	64	65	66	67	68	69	70	71
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.											
Burdwan	Burdwan	11,285	273	102	11,660	5,016	5,400	723	60	24	988	.....
	Bankoorah	.....	.....	.....	.....	1,438	472	247	.....	.....	.....	.....
	Midnapore	66,700	2,141	802	69,643	11,420	1,03,010	11,413	4,355	3,384	8,016	12,156
	Hooghly	5,449	6	3	5,458	1,194	4,105	14	225	274	83	51
	Total	83,434	2,420	907	86,761	19,068	1,12,987	12,397	4,640	3,682	9,087	12,207
	Central Districts.											
Presidency	24-Pergunnahs	1,217	.....	.....	1,217	879	1,200	211	.....	.....	122	24
	Nuddea	10,138	80	201	10,419	4,029	33,068	3,401	729	110	9,894	496
	Jessore	2,361	64	.....	2,425	1,753	2,831	285	.....	30	600	.....
	Moorshedabad	65,396	723	1,275	67,394	27,291	1,01,138	3,211	4,760	1,888	11,195	862
	Khulna	32,923	257	342	33,522	22,679	22,128	4,918	2,264	228	6,316	409
	Total	1,12,035	1,124	1,818	1,14,977	56,631	1 60,365	12,026	7,753	2,256	28,127	1,791
Rajshahye and Cooch Behar	Dinagepore	30,900	7,517	26	38,443	5,499	14,422	3,801	1,364	1,150	10,420	32
	Rajshahye	27,249	409	689	28,347	12,650	36,155	5,512	530	376	1,525	1,272
	Rungpore	6,858	249	294	7,401	1,172	9,324	333	18	.....	503	885
	Darjeeling	99	.....	.....	99	.....	209	2	.....	.....	.....	.....
	Julpigoree	49,052	12,237	38,595	99,884	41,728	3,950	.....	4,486	2,628	1,804	17,330
	Total	1,14,158	20,412	39,604	1,74,174	61,049	64,060	9,648	6,398	4,154	14,252	19,519
	Eastern Districts.											
Dacca	Dacca	1,634	3	250	1,887	4,013	10,409	197	9	.....	.....	.....
	Furreedpore	2,347	.....	.....	2,347	1,367	1,449	543	.....	.....	.....	.....
	Backergunge	1,166	.....	.....	1,166	1,855	1,355	64	.....	.....	.....	.....
	Mymensingh	12,162	5	40	12,207	7,485	15,478	2,781	149	120	1,954	31
	Total	17,309	8	290	17,607	14,720	28,691	3,585	158	120	1,954	31
Chittagong	Chittagong	15,855	1,168	61	17,084	8,704	16,738	1,484	96	108	1,286	672
	Noakholly	10,456	237	19	10,712	6,298	10,496	202	226	30	1,572	108
	Tipperah	12,611	171	45	12,827	11,456	11,277	2,756	495	429	5,282	618
	Total	38,922	1,576	125	40,623	26,458	38,511	4,442	817	567	8,140	1,398
	Behar.											
Patna	Patna	5,178	111	55	5,344	619	7,870	457	42	.....	1,320	1,174
	Shahabad	5,671	172	282	6,125	1,860	5,776	2,305	120	.....	367	309
	Durbhunga	22,672	.....	.....	22,672	3,222	20,072	600	840	.....	4,651	.....
	Sarun	3,035	.....	3	3,038	1,094	3,737	451	249	.....	.....	.....
	Total	36,556	283	340	37,179	6,795	37,455	3,813	1,251	.....	6,338	1,483
Bhagulpore	Monghyr	4,134	287	325	4,746	7,331	9,172	455	22	9	652	.....
	Bhagulpore	6,809	.....	99	6,908	1,597	7,185	328	89	29	1,593	.....
	Purneah	17,235	47	1,201	18,483	6,110	11,286	11,101	96	60	202	702
	Maldah	28,399	1,073	3,341	32,813	19,870	18,670	516	647	120	7,163	8,208
	Total	56,577	1,407	4,966	62,950	34,908	46,313	12,400	854	218	9,610	8,910
	Orissa.											
Orissa	Cuttack	12,081	4,000	342	16,423	949	41,113	445	1,609	513	600	4,617
	Pooree	132	.....	.....	132	.....	837	126	.....	.....	59	.....
	Balasore	953	.....	.....	953	79	216	.....	.....	.....	73	.....
	Total	13,166	4,000	342	17,508	1,028	42,166	571	1,609	513	732	4,617
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	12,486	755	2,241	15,482	6,712	11,220	1,432	1,213	.....	1,188	360
	Lohardugga	26,882	.....	35,332	62,214	6,501	61,216	12,332	413	280	10,013	1,020
	Singbhoom	2,478	.....	1,016	3,494	543	24,925	.....	671	120	29,470	8,869
	Manbhoom	1,628	.....	681	2,309	431	4,706	1,858	158	191	761	.....
	Total	43,474	755	39,270	83,499	14,187	1,02,067	15,622	2,455	591	41,432	10,249
	Grand Total	5,15,631	31,985	87,662	6,35,278	2,34,844	6,32,615	74,504	25,935	12,101	1,19,672	60,205

* Rs. 701 were overdrawn by the Deogan Estate from the

A—*concluded.*

Estates for 1882-83.

Disbursements.												
		Rate.			Debts paid.							
Other expenses.	Total.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Investments in Government securities and landed property.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Market value of Government securities at the close of the year.
72	73	74	75	76	77	78	79	80	81	82	83	84
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,325	10,397	417	79	496	1,143	826	1,969	4,690	92,456	11,897	1,912	17,746
11	11	.....	.....	.....	192	1,600	1,792	.....	4,799	109	6,158	7,533
56,318	84,229	4,210	1,592	5,802	11,035	30,382	41,417	92,654	7,67,549	96,806	1,54,444	4,57,375
2,767	3,400	.....	.....	.....	239	2,200	2,439	.....	90,477	17,224	1,00,067	3,517
68,421	98,037	4,627	1,671	6,298	12,609	35,008	47,617	97,344	9,55,281	1,26,036	2,62,581	4,86,171
507	653	211	15	226	1,118	6,000	7,118	.....	14,374	1,740	27,289	.....
2,202	13,431	802	376	1,178	.....	.....	.....	19,924	1,72,125	24,223	.....	1,36,619
8,453	9,083	546	132	678	.....	8	8	.....	54,632	1,837	1,563	.....
73,077	91,782	3,818	1,721	5,539	2,250	13,463	15,713	1,655	7,64,143	1,84,329	1,02,427	59,356
15,310	24,527	1,876	880	2,756	11,150	2,096	13,246	20,663	3,67,090	57,793	1,83,162	6,420
99,549	1,39,476	7,253	3,124	10,377	14,518	21,567	36,085	42,242	13,72,364	2,69,922	3,14,441	2,02,395
6,822	19,788	1,645	528	2,173	.....	.....	.....	.....	2,10,955	50,410	641	63,617
1,783	5,486	1,787	518	2,305	1,273	5,119	6,392	1,853	1,66,959	15,327	19,923	15,206
331	1,737	296	97	393	110	2,037	2,147	15,915	52,669	13,284	484	15,568
1	1	88	9	97	199	651	850	.....	3,810	192	4,625	.....
93,791	1,20,039	1,496	753	2,249	126	400	526	1,09,585	5,38,134	1,00,520	3,307	2,49,487
1,02,728	1,47,051	5,312	1,905	7,217	1,708	8,207	9,915	1,27,353	9,72,527	1,79,733	28,980	3,43,878
691	700	161	15	176	76	2,294	2,370	.....	43,949	30,115	1,54,226	.....
33	33	357	56	413	500	895	1,395	.....	21,605	6,094	63,190	.....
414	414	411	52	463	.....	.....	.....	62	9,703	4,629	1,494	.....
50,186	52,440	1,423	478	1,901	34,444	20,957	55,401	.....	2,16,194	26,863	3,44,234	.....
51,324	53,587	2,352	601	2,953	35,020	24,146	59,166	62	2,91,451	67,701	5,63,144	.....
2,224	4,386	1,852	459	2,311	3,145	8,503	11,648	12,527	2,12,584	99,051	56,229	42,686
1,120	3,056	761	186	947	1,248	500	1,748	214	81,807	8,958	15,217	11,055
2,798	9,622	492	191	683	.....	.....	.....	16,428	95,582	22,589	.....	1,41,175
6,142	17,064	3,105	836	3,941	4,393	9,003	13,396	29,169	3,89,973	1,30,598	71,446	1,94,916
551	3,087	475	84	559	787	959	1,746	12,753	47,167	20,325	29,984	35,455
3,264	4,060	454	86	540	.....	.....	.....	.....	35,974	10,228	.....	4,220
4,883	10,374	876	410	1,286	23,004	73,019	96,023	.....	1,91,257	14,403	2,50,505	.....
530	779	300	36	336	.....	.....	.....	3,092	17,024	4,101	695	38,737
9,228	18,300	2,105	616	2,721	23,791	73,978	97,769	15,845	2,91,422	49,057	2,81,184	78,412
192	875	822	116	938	1,153	9,732	10,885	.....	39,512	7,040	1,19,587	.....
1,100	2,811	494	.....	494	7,211	4,500	11,711	.....	36,018	11,081	80,723	.....
2,993	4,053	2,034	1,624	3,658	7,887	16,917	24,804	44,730	2,41,091	70,240	15,523	44,730
81,665	97,803	601	1,208	1,809	.....	.....	.....	5,377	2,55,817	37,833	.....	1,73,463
85,950	1,05,542	3,951	2,948	6,899	16,251	31,149	47,400	50,107	5,72,438	1,26,194	2,15,833	2,18,193
672	8,011	1,040	307	1,347	.....	.....	.....	35,488	1,37,886	69,735	.....	49,270
68	127	117	13	130	.....	.....	.....	.....	5,268	4,767	.....	.....
17	90	122	15	137	2,150	8,499	10,649	.....	12,833	739	19,000	.....
757	8,228	1,279	335	1,614	2,150	8,499	10,649	35,488	1,55,987	75,241	19,000	49,270
11,839	14,600	816	248	1,064	5,265	21,972	27,237	1,705	1,00,088	39,277	19,289	1,620
13,076	24,802	7	4	11	241	40	281	1,933	2,49,759*	1,06,279	4,187	2,48,128
2,713	41,843	403	140	543	.....	5	5	4,509	80,129	16,530	.....	2,16,178
777	1,887	326	54	380	.....	5,876	5,876	10,900	36,039	7,814	30,668	31,152
28,405	83,132	1,552	446	1,998	5,506	27,893	33,399	19,047	4,66,015	1,69,900	54,144	4,92,078
4,52,504	6,70,417	31,536	12,482	44,018	1,15,946	2,39,450	3,55,396	4,16,657	54,67,458	11,94,382	18,10,753	20,65,313

Lohardugga Treasury and will be recovered from the estate.

Management of Attached,

Division.	District.	Court ordering attachment.			Number of properties under attachment.	Number of Estates—		Government Revenue due from Estates.							
								Demand.					Balance.		
		Civil.	Criminal.	Total.		Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Bengal.							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.														
Presidency ...	24-Pergunnahs ...	1	...	1	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Nuddea	1	...	1	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Jessore	1	1	2	2	24	28	15,325	.....	15,325	15,318	...	7	.....	7
	Total ...	3	1	4	4	24	30	15,325	.....	15,325	15,318	...	7	.....	7
	Eastern Districts.														
Dacca ...	Furreedpore	1	...	1	1	1	...	326	.....	326	299	...	.....	.....	.....
	Backergunge	2	1	3	3	10	...	14,330	8,188	22,518	9,802	...	7,952	4,328	12,280
	Mymensingh	1	1	2	2	2	...	.....	.....	.....	.....	...	.....	.....	.....
	Total ...	4	2	6	6	13	...	14,656	8,188	22,844	10,101	...	7,952	4,328	12,280
	Orissa.														
Orissa ...	Cuttack	1	...	1	1	1	...	1,364	.....	1,364	1,364	...	.....	.....	.....
	Balasore	1	...	1	1	1	...	731	.....	731	731	...	.....	.....	.....
	Total ...	2	...	2	2	2	...	2,095	.....	2,095	2,095	...	.....	.....	.....
	Chota Nagpore.														
	South-West Frontier Agency.														
Chota Nagpore	Hazaribagh	...	...	...	11	5	6	2,710	.....	2,710	2,710	...	.....	.....	.....
	Lohardugga	...	...	...	44	...	44	.....	.....	.....	.....	...	.....	.....	.....
	Singbhoom	...	...	...	3	1	2	91	.....	91	91	...	.....	.....	.....
	Manbhoom	...	...	...	13	7	6	6,540	512	7,052	7,040	...	12	.....	12
	Total ...	...	...	...	71	13	58	9,341	512	9,853	9,841	...	12	.....	12
	Grand Total ...	9	3	12	83	52	88	41,417	8,700	50,117	37,355	...	7,971	4,328	12,299
	Trust Estates.														
Presidency ...	Orphangunge, in 24-Pergunnahs.	...	...	...	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Syudpore, in Jessore ...	...	...	...	1	3	2	95,254	.....	95,254	95,254	...	.....	.....	.....
	Total ...	...	...	...	2	3	3	95,254	.....	95,254	95,254	...	.....	.....	.....
Rajshahye and Cooch Behar.	Issan Chandra Roy, in Rungpore.	...	...	...	1	5	2	2,518	.....	2,518	2,518	...	.....	.....	.....
Chittagong ...	Panameah, in Noakholly.	...	...	...	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
Patna ...	Sasseram, in Shahabad	...	...	...	1	37	18	435	.....	435	435	...	.....	.....	.....
	Jogearah, in Durbhunga.	...	...	...	1	1	...	1,760	.....	1,760	1,760	...	.....	.....	.....
	Total ...	...	...	...	2	38	18	2,195	.....	2,195	2,195	...	.....	.....	.....
Bhagulpore ...	Clevland, in Bhagulpore.	...	...	...	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Mirza Mahomed Hossein, in Purneah.	...	...	...	1	3	...	458	.....	458	458	...	.....	.....	.....
	Total ...	...	...	...	2	3	1	458	.....	458	458	...	.....	.....	.....
	Grand Total ...	...	...	...	8	49	25	1,00,425	.....	1,00,425	1,00,425	...	.....	.....	.....
	Grand Total ...	9	3	12	91	101	113	1,41,842	8,700	1,50,542	1,37,780*	...	7,971	4,328	12,299

* Excludes payments of Rs. 463 made in previous year.

DIX A1.

Encumbered, and Trust Estates for 1882-83.

Rent due to Superior Landlords.								Road and Public Works Cesses due from Estates.							
Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,153	4,952	8,105	2,326	.....	2,853	2,926	5,779	101	10	111	.....	.....	101	10	111
8,194	138	8,332	8,310	20	2	.....	2	4,551	45	4,596	4,572	20	2	2	4
11,347	5,090	16,437	10,636	20	2,855	2,926	5,781	4,652	55	4,707	4,572	20	103	12	115
.....	.....	.....	.....	.....	.....	.....	.....	124	.....	124	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,909	1,840	5,749	4,443	.....	1,306	.....	1,306
111	325	436	78	.....	111	247	358	40	120	160	3	.....	40	117	157
111	325	436	78	.....	111	247	358	4,073	1,960	6,033	4,446	.....	1,346	117	1,463
.....	.....	.....	.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....
3,073	.....	3,073	2,902	152	19	.....	19	5 201	.....	5,201	5,044	163	7	.....	7
14,820	667	15,487	13,746	49	1,604	88	1,692	17,974	7,476	25,450	21,435	.....	2,365	1,631	3,996
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,678	787	4,465	3,899	.....	566	.....	566	9,664	925	10,589	9,970	.....	619	.....	619
21,571	1,454	23,025	20,547	201	2,189	88	2,277	32,839	8,401	41,240	36,449	163	2,991	1,631	4,622
33,029	6,869	39,898	31,261	221	5,155	3,261	8,416	42,375	10,416	52,791	46,278	183	4,440	1,760	6,200
397	199	596	596	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	5	10	10	.....	.....	.....	.....	17,388	.....	17,388	17,388	.....	.....	.....	.....
402	204	606	606	.....	.....	.....	.....	17,388	.....	17,388	17,388	.....	.....	.....	.....
535	535	1,070	1,070	.....	.....	.....	.....	346	237	583	583	.....	.....	.....	.....
336	147	483	483	.....	.....	.....	.....	35	14	49	49	.....	.....	.....	.....
17	.....	17	17	.....	.....	.....	.....	1,721	.....	1,721	1,721	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	182	.....	182	142	.....	40	.....	40
17	.....	17	17	.....	.....	.....	.....	1,903	.....	1,903	1,863	.....	40	.....	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,290	886	2,176	2,176	.....	.....	.....	.....	19,672	251	19,923	19,883	.....	40	.....	40
34,319	7,755	42,074	33,437	221	5,155	3,261	8,416	62,047	10,667	72,714	66,161†	183	4,480	1,760	6,240

† Excludes payments of Rs. 130 made in previous year.

APPEN

Management of Attached,

Division.	District.	Rent due to Estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.	Road and Public Demand. Current.	Demand. Arrear.	Demand. Total.
		33	34	35	36	37	38	39	40	41	42	43
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.											
Presidency ...	24-Pergunnahs ...	24,128	12,467	36,595	23,815	1,516	5,198	6,066	11,264	.....	.....	.....
	Nuddea	3,551	2,215	5,766	2,890	.....	1,268	1,608	2,876	101	66	167
	Jessore	62,123	57,275	1,19,398	70,614	17,994	21,622	9,168	30,790	3,568	4,441	8,009
	Total ...	89,802	71,957	1,61,759	97,319	19,510	28,088	16,842	44,930	3,669	4,507	8,176
	Eastern Districts.											
Dacca ...	Furreedpore	1,742	259	2,001	1,747	.....	230	24	254	55	75	130
	Backergunge	25,672	15,064	40,736	25,221	.....	8,361	7,154	15,515	3,577	2,424	6,001
	Mymensingh	724	675	1,399	861	80	327	131	458	20	37	57
	Total ...	28,138	15,998	44,136	27,829	80	8,918	7,309	16,227	3,652	2,536	6,188
	Orissa.											
Orissa ...	Cuttack	12,146	15,502	27,648	11,304	5,199	4,918	6,227	11,145	913	1,163	2,076
	Balasore	1,000	.....	1,000	1,000	.....	.....	.....	.....	.....	.....	.....
	Total ...	13,146	15,502	28,648	12,304	5,199	4,918	6,227	11,145	913	1,163	2,076
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	51,388	16,804	68,192	47,788	5,988	9,903	4,001	13,904	3,721	2,368	6,089
	Lohardugga	1,24,055	32,468	1,56,523	1,14,047	331	26,308	15,780	42,088	15,095	11,259	26,354
	Singbhoom	3,584	298	3,882	3,870	.....	12	.....	12	.....	.....	.....
	Manbhoom	73,108	36,747	1,09,855	72,184	8,182	16,761	12,728	29,489	9,647	6,930	16,577
	Total ...	2,52,135	86,317	3,38,452	2,37,889	14,501	52,984	32,509	85,493	28,463	20,557	49,020
	Grand Total ...	3,83,221	1,89,774	5,72,995	3,75,341	39,290	94,908	62,887	1,57,795	36,697	28,763	65,460
	Trust Estates.											
Presidency ...	Orphangunge, in 24-Pergunnahs.	40,735	2,072	42,807	40,218	156	2,433	.....	2,433	.....	.....	.....
	Syudpore, in Jessore...	1,71,078	1,05,123	2,76,201	1,75,452	18,468	69,800	12,491	82,291	13,821	7,604	21,425
	Total ...	2,11,813	1,07,195	3,19,008	2,15,670	18,624	72,233	12,491	84,724	13,821	7,604	21,425
Rajshahye and Cooch Behar.	Issan Chandra Roy, in Rungpore.	5,972	2,324	8,296	6,166	.....	2,130	.....	2,130	400	266	666
Chittagong ...	Panameah, in Noakholly.	576	309	885	721	66	96	2	98	55	19	74
Patna ...	Sasseram, in Shahabad	30,304	1,698	32,002	30,710	118	591	583	1,174	1,099	96	1,195
	Jogearah, in Durbhunga.	3,721	2,006	5,727	4,102	.....	1,323	302	1,625	114	65	179
	Total ...	34,025	3,704	37,729	34,812	118	1,914	885	2,799	1,213	161	1,374
Bhagulpore ...	Clevland, in Bhagulpore.	281	68	349	347	.....	2	.....	2	.....	.....	.....
	Mirza Mahomed Hossein, in Purneah.	1,010	84	1,094	1,063	31	.....	.....	.....	6	4	10
	Total ...	1,291	152	1,443	1,410	31	2	.....	2	6	4	10
	Grand Total ...	2,53,677	1,13,684	3,67,361	2,58,779	18,839	76,375	13,378	89,753	15,495	8,054	23,549
	Grand Total ...	6,36,898	3,03,458	9,40,356	6,34,120†	58,129	1,71,283	76,265	2,47,548	52,192	36,817	89,009

† Excludes collections of Rs. 559 made in previous year.

DIX A1—*continued.*

Encumbered, and Trust Estates for 1882-83.

Works Cesses due to Estates.					Receipts.							
		Balance.				Collection of—						
Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government securities.	Loan taken or price of land and securities sold.	Debts recovered.	Miscellaneous.	Total.
44	45	46	47	48	49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	29,096	23,815	.....	.....	.....	6	85	53,002
86	.....	33	48	81	.....	2,890	86	.....	.....	650	.....	3,626
4,311	541	1,933	1,224	3,157	21,793	70,614	4,311	.....	.....	4,901	257	1,01,876
4,397	541	1,966	1,272	3,238	50,889	97,319	4,397	.....	.....	5,557	342	1,58,504
57	.....	8	65	73	2,269	1,747	57	.....	.....	14	.....	4,087
3,648	.....	1,405	948	2,353	17,875	25,221	3,648	.....	52	948	621	48,365
9	10	20	18	38	905	861	9	.....	.....	15	2	1,792
3,714	10	1,433	1,031	2,464	21,049	27,829	3,714	.....	52	977	623	54,244
946	99	663	368	1,031	19,965	11,304	946	.....	.....	209	2,857	35,281
.....	.....	.....	.....	.....	135	1,000	.....	.....	.....	.....	.....	1,135
946	99	663	368	1,031	20,100	12,304	946	.....	.....	209	2,857	36,416
3,009	758	1,371	786	2,157	7,799	47,789	3,009	.....	5,600	9	2,767	66,973
14,229	631	6,383	5,111	11,494	12,052	1,14,047	14,238	.....	7,040	1,615	1,876	1,50,868
.....	.....	.....	.....	.....	491	3,870	.....	.....	.....	.....	.....	4,361
7,232	1,279	5,906	2,160	8,066	10,174	72,183	7,232	.....	.....	1,532	1,015	92,136
24,470	2,668	13,660	8,057	21,717	30,516	2,37,889	24,479	.....	12,640	3,156	5,658	3,14,338
33,527	3,318	17,722	10,728	28,450	1,22,554	3,75,341	33,536	.....	12,692	9,899	9,480	5,63,502
.....	.....	.....	.....	.....	2,90,609	40,218	.....	.....	.....	.....	.....	3,30,827
13,852	2,152	4,933	403	5,336	49,819	1,75,452	13,852	.....	.....	1,281	1,475	2,41,879
13,852	2,152	4,933	403	5,336	3,40,428	2,15,670	13,852	.....	.....	1,281	1,475	5,72,706
359	.....	307	.....	307	1,381	6,166	359	.....	.....	18	3	7,927
63	5	5	1	6	229	721	63	49	.....	1	.....	1,063
1,127	.....	56	12	68	2,884	30,710	1,127	.....	.....	452	18	35,191
137	.....	36	6	42	30	4,102	137	.....	.....	.....	.....	4,269
1,264	.....	92	18	110	2,914	34,812	1,264	.....	.....	452	18	39,460
.....	.....	.....	.....	.....	1,314	347	.....	20	.....	.....	.....	1,681
10	.....	.....	.....	.....	1,015	1,063	10	247	.....	.....	207	2,542
10	.....	.....	.....	.....	2,329	1,410	10	267	.....	.....	207	4,223
15,548	2,157	5,337	422	5,759	3,47,281	2,58,779	15,548	316	.....	1,752	1,703	6,25,379
49,075‡	5,475	23,059	11,150	34,209	4,69,835	6,34,120	49,084	16	12,692	11,651	11,183	11,88,881

‡ Excludes collections of Rs. 250 made in previous year.

APPEN

Management of Attached,

Division.	District.	Disburse									
		Payments of—			Management of property.						
		Government revenue.	Rent due to superior landlords.	Cesses.	Managers' pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies, doctors' fees, and medicines.	Education.
		57	58	59	60	61	62	63	64	65	66
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.										
Presidency ...	24-Pergunnahs ...	.....	.....	.....	2,260	.....	.....	2,260	88	.....	.....
	Nuddea	.....	2,606	.....	55	.....	.....	55	150	150	.....
	Jessore	15,320	8,312	4,573	9,942	547	429	10,918	7,334	28,086	.....
	Total ...	15,320	10,918	4,573	12,257	547	429	13,233	7,572	28,236	.....
	Eastern Districts.										
Dacca ...	Furreedpore	299	.....	.....	598	.....	.....	598	24	1,745	.....
	Backergunge	9,804	.....	4,443	3,095	193	1,740	5,028	1,467	4,489	.....
	Mymensingh	.....	78	3	68	.....	.....	68	67	160	.....
	Total ...	10,103	78	4,446	3,761	193	1,740	5,694	1,558	6,394	.....
	Orissa.										
Orissa ...	Cuttack	1,364	.....	811	2,308	.....	841	3,149	188	4,637	.....
	Balasore	731	.....	.....	.....	.....	.....	.....	.....	223	.....
	Total ...	2,095	.....	811	2,308	.....	841	3,149	188	4,860	.....
	Chota Nagpore.										
	South-West Frontier Agency.										
Chota Nagpore	Hazaribagh	2,710	2,902	5,044	5,962	.....	89	6,051	301	5,162	.....
	Lohardugga	.....	13,747	21,436	7,660	.....	.....	7,660	2,322	20,667	.....
	Singbhoom	91	.....	.....	131	.....	.....	131	.....	760	.....
	Manbhoom	7,040	3,900	9,970	4,544	65	.....	4,609	4,554	13,395	350
	Total ...	9,841	20,549	36,450	18,297	65	89	18,451	7,177	39,984	350
	Grand Total ...	37,359	31,545	46,280	36,623	805	3,099	40,527	16,495	79,474	350
	Trust Estates.										
Presidency ...	Orphangunge, in 24-Pergunnahs.	.....	596	.....	3,159	.....	.....	3,159	.....	.....	.....
	Syudpore, in Jessore...	95,254	10	17,388	2,407	47	148	2,602	1,534	.....	.....
	Total ...	95,254	606	17,388	5,566	47	148	5,761	1,534	.....	.....
Rajshahye and Cooch Behar.	Issan Chandra Roy, in Rungpore.	2,518	1,076	583	545	.....	.....	545	105	.....	.....
Chittagong ...	Panameah, in Noakholly.	.....	483	48	134	.....	.....	134	.....	.....	.....
Patna ...	Sasseram, in Shahabad	435	17	1,721	4,371	.....	17	4,388	556	5,505	.....
	Jogearah, in Durbhunga.	1,760	.....	142	452	.....	80	532	.....	.....	.....
	Total ...	2,195	17	1,863	4,823	.....	97	4,920	556	5,505	.....
Bhagulpore ...	Clevland, in Bhagulpore.	.....	.....	.....	48	.....	.....	48	.....	.....	.....
	Mirza Mahomed Hossein, in Purneah.	458	.....	.....	35	.....	32	67	.....	.....	.....
	Total ...	458	.....	.....	83	.....	32	115	.....	.....	.....
	Grand Total ...	1,00,425	2,176	19,882	11,151	47	277	11,475	2,195	5,505	.....
	Grand Total ...	1,37,784	33,721	66,162	47,774	852	3,376	52,002	18,690	84,979	350

DIX A1—*concluded.*

Encumbered, and Trust Estates for 1882-83.

MENTS.																
Miscellaneous.						Rate.			Debts paid.							
Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property, and benefit of ward.	Other expenses.	Total.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishments.	Total.	Interest on principal debt.	Principal debt.	Total.	Investments in Government securities and landed property.	Total.	Cash balance at the close of the year.	Debts due by the estate at the end of the year.	Market value of Government securities at the close of the year.
67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	343	.....	2,055	.....	2,398	.....	.....	.....	.....	.....	.....	56	4,802	48,200	5,11,679	.....
.....	.....	.....	.....	.....	.....	88	9	97	.....	.....	.....	.....	3,058	568	280	.....
.....	.....	.....	583	300	883	437	159	596	.....	.....	.....	118	76,140	25,736	513	.....
.....	343	.....	2,638	300	3,281	525	168	693	.....	.....	.....	174	84,000	74,504	5,12,472	.....
.....	.....	.....	.....	7	7	58	4	62	.....	.....	.....	.....	2,735	1,352	.....	.....
.....	.....	.....	.....	664	664	859	146	1,005	.....	.....	.....	.....	26,900	21,465	52	.....
.....	.....	.....	.....	13	13	31	2	33	15	198	213	.....	635	1,157	1,882	.....
.....	.....	.....	.....	684	684	948	152	1,100	15	198	213	.....	30,270	23,974	1,934	.....
38	.....	500	600	59	1,197	180	31	211	.....	.....	.....	.....	11,557	23,724	.....	.....
.....	.....	.....	.....	.....	.....	44	2	46	.....	.....	.....	.....	1,000	135	.....	.....
38	.....	500	600	59	1,197	224	33	257	.....	.....	.....	.....	12,557	23,859	.....	.....
.....	.....	290	.....	2,825	3,115	994	126	1,120	16,278	15,401	31,679	.....	58,084	8,889	4,51,838	.....
150	.....	.....	.....	3,026	3,176	3,117	340	3,457	20,712	40,014	60,726	.....	1,33,191	17,677	6,59,517	.....
.....	.....	.....	.....	28	28	188	13	201	631	1,488	2,119	.....	3,330	1,031	24,132	.....
894	100	547	.....	2,649	4,190	1,217	161	1,378	9,248	22,773	32,021	.....	81,407	10,729	1,99,980	.....
1,044	100	837	.....	8,528	10,509	5,516	640	6,156	46,869	79,676	1,26,545	.....	2,76,012	38,326	13,35,467	.....
1,082	443	1,337	3,238	9,571	15,671	7,213	993	8,206	46,884	79,874	1,26,758	174	4,02,839	1,60,663	18,49,873	.....
.....	.....	.....	9,090	1,962	11,052	668	202	870	.....	.....	.....	.....	15,677	3,15,150	.....	.....
1,660	508	.....	.....	60,893	63,061	889	418	1,307	.....	1,327	1,327	.....	1,82,483	59,396	31	.....
1,660	508	.....	9,090	62,855	74,113	1,557	620	2,177	.....	1,327	1,327	.....	1,98,160	3,74,546	31	.....
.....	2,000	.....	.....	66	2,066	244	30	274	.....	.....	.....	.....	7,161	766	.....	.....
149	.....	.....	.....	2	151	25	2	27	.....	.....	.....	.....	843	220	.....	1,106
4,881	1,200	99	43	4,247	10,470	570	221	791	.....	.....	.....	3,032	26,915	8,276	.....	31,912
.....	.....	.....	.....	1,757	1,757	.....	.....	.....	.....	.....	.....	.....	4,191	78	.....	.....
4,881	1,200	99	43	6,004	12,227	570	221	791	.....	.....	.....	3,032	31,106	8,354	.....	31,912
70	.....	1,324	.....	.....	1,394	25	1	26	.....	.....	.....	.....	1,468	213	.....	502
701	.....	1,161	.....	8	1,870	12	.....	12	.....	.....	.....	.....	2,407	135	.....	6,200
771	.....	2,485	.....	8	3,264	37	1	38	.....	.....	.....	.....	3,875	348	.....	6,702
7,461	3,708	2,584	9,133	68,935	91,721	2,433	874	3,307	.....	1,327	1,327	3,032	2,41,145	3,84,234	31	39,720
8,543	4,151	3,921	12,371	78,506	1,07,492	9,646	1,867	11,513	46,884	81,201	1,28,085	3,206	6,43,984	5,44,897	18,49,904	39,720

APPENDIX B.

Wards' Estates classified according to gross rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000 but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000 but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000 but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	7	
Burdwan ...	.....	.....	3	.....	.....	.....	3	
Bankoorah ...	.....	1	...	.....	.....	.....	1	
Midnapore ...	.....	4	6	.....	1(*a*)	.....	11	(*a*) Mysadul.
H-ooghly ...	.....	.....	.....	.....	1(*b*)	.....	1	(*b*) Sultangacha.
24uPergunnahs ...	1	2	.....	.....	.....	.....	3	
Nuddea ...	.....	.....	.....	.....	1(*c*)	.....	1	(*c*) Estate of Kumar Khetish Chandra Rai.
Jessore ...	.....	.....	2	.....	.....	.....	2	
Moorshedabad ...	.....	3	1	.....	3(*d*)	.....	7	(*d*) Nashipore mal and debutter and Cassimbazar.
Khulna ...	.....	1	.....	.....	1(*e*)	.....	2	(*e*) Satkhira.
Dinagepore ...	.....	1	3	.....	1(*f*)	.....	5	(*f*) Chooramon.
Rajshahye ...	.....	1	5	.....	.....	.....	6	
Rungpore ...	.....	.....	2	.....	.....	.....	2	
Darjeeling ...	.....	1	.....	.....	.....	.....	1	
Julpigoree ...	.....	1	.....	.....	1(*g*)	.....	2	(*g*) Chaklajat.
Dacca ...	.....	1	1	1	.....	.....	3	
Furreedpore ...	1	.....	2	.....	.....	.....	3	
Backergunge ...	1	3	.....	.....	.....	.....	4	
Mymensingh ...	1	1	1	.....	1(*h*)	.....	4	(*h*) Jagat Kishore Acharjya.
Chittagong ...	1	.....	7	1	.....	.....	9	
Noakholly ...	.....	.....	2	1	.....	.....	3	
Tipperah ...	.....	.....	.....	1	.....	.....	1	
Patna ...	.....	1	2	.....	.....	.....	3	
Shahabad ...	.....	.....	2	.....	.....	.....	2	
Durbhunga ...	.....	.....	.....	.....	1(*i*)	.....	1	(*i*) Narhan.
Sarun ...	1	1	1	.....	.....	.....	3	
Monghyr ...	1	.....	3	.....	.....	.....	4	
Bhagulpore ...	.....	1	2	.....	.....	.....	3	
Purneah ...	.....	.....	1	.....	1(*k*)	.....	2	(*k*) Surjapore.
Maldah ...	1	.....	.....	.....	1(*l*)	.....	2	(*l*) Chanchal.
Cuttack ...	.....	4	1	.....	1(*m*)	.....	6	(*m*) Kanika.
Pooree ...	.....	.....	1	.....	.....	.....	1	
Balasore ...	.....	.....	1	.....	.....	.....	1	
Hazaribagh ...	.....	1	1	1	.....	.....	3	
Lohardugga ...	1	.....	1	.....	1(*n*)	.....	3	(*n*) Chota Nagpore.
Singbhoom ...	.....	.....	.....	1	.....	.....	1	
Manbhoom ...	.....	1	2	.....	.....	.....	3	
Total ...	9	29	52	6	15	.....	112	

APPENDIX B-I.

Attached, Encumbered and Trust Estates classified according to gross rental.

24-Pergunnahs ...	.....	.....	2	.....	.....	.....	2	
Nuddea ...	.....	1	.....	.....	.....	.....	1	
Jessore ...	1	.....	.....	1	1(*p*)	.....	3	(*p*) Syudpore trust estate.
Rungpore ...	.....	.....	1	.....	.....	.....	1	
Furreedpore ...	.....	1	.....	.....	.....	.....	1	
Backergunge ...	1	.....	2	.....	.....	.....	3	
Mymensingh ...	2	.....	.....	.....	.....	.....	2	
Noakholly ...	1	.....	.....	.....	.....	.....	1	
Shahabad ...	.....	.....	1	.....	.....	.....	1	
Durbhunga ...	.....	1	.....	.....	.....	.....	1	
Bhagulpore ...	1	.....	.....	.....	.....	.....	1	
Purneah ...	.....	1	.....	.....	.....	.....	1	
Cuttack ...	.....	.....	1	.....	.....	.....	1	
Balasore ...	1	.....	.....	.....	.....	.....	1	
Hazaribagh ...	1	8	2	.....	.....	.....	11	These are encumbered estates.
Lohardugga ...	14	24	6	.....	.....	.....	44	
Singbhoom ...	2	1	.....	.....	.....	.....	3	
Manbhoom ...	.....	10	3	.....	.....	.....	13	
Total ...	24	47	18	1	1	.....	91	
Grand Total ...	33	76	70	7	16	.....	203*	

* Excludes seven estates for which no returns have been received.

S. F. H. & other—Reg. No. 3945J—215—8-9-83.

REPORT

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1883-84.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1884.

No. 809.

FROM H. J. S. COTTON, ESQ.,

Secretary to the Board of R

TO THE SECRETARY TO THE GOVERNME

Da

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

I AM directed to submit the B
of Wards' and
Provinces for th

F. B. PEACOCK, ESQ.

2. On the 1st July, the date on whi
the Board's office, the returns of 60 estat
last return which could be incorporated ir
estate in Khulna, was not received until
which has not been received is that fo
submission of the return for the Dighaput
taken in charge during the year has been
the Begoonkoodar, Panchsardari, and Sins
as the estates were under management for
under report.

3. The Commissioners' reports whic
received on the following dates:—

Orissa	...	...
Bhagulpore	...	...
Patna	...	...
Chittagong	...	...
Dacca	...	...
Chota Nagpore	...	...
Burdwan	...	...
Rajshahye	...	...
Presidency	...	...

The reports from all the Commissi
and Chota Nagpore, were received later
The delay is attributable to the additional w
the time of the preparation of the annual
Tenancy Bill, and in consequence of this it
Board's report with the punctuality which
the past three years.

4. The number of estates under the
was 206 against
estates in each

Number of estates under management.

Divisions.			
Burdwan	...	...	...
Presidency	...	...	...
Rajshahye	...	...	...
Dacca	...	...	...
Chittagong	...	...	...
Patna	...	...	...
Bhagulpore	...	...	...
Orissa	...	...	...
Chota Nagpore		...	...

Total

:reased from 117 to 113, while the number
:eased from 91 to 93.

The following statement illustrates division
sion the result of rent collections and
payments :—

ATES.		REVENUE DUE FROM ESTATES.			
Percentage of collections on current demand.	Remissions.	Arrear demand.	Current demand.	Payments.	Balance.
5		7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.
93·3	76,532	9,495	3,87,647	3,83,492	13,829
90·4	1,86,695	23,420	7,00,353	6,63,231	61,027
86·9	34,413	7,490	2,26,311	2,25,121	8,600
84·4	12,261	18,664	84,800	86,864	16,625
108·4	30,149	11,084	1,84,391	1,85,052	7,705
90·2	2,335	10	54,441	51,413	3,027
96·7	43,711	596	1,82,047	1,81,375	.....
103·4	7,792	1,204	33,266	34,456	14
95·9	19,530	12	43,543	38,887	4,289
92·9	4,13,418	71,975	18,96,799	18,49,891	1,15,116
97·3	5,25,457	1,10,530	18,90,698	19,18,561	72,215
98·8	3,10,498	1,63,241	18,03,076	18,59,180	1,00,991
98·0	3,28,634	2,54,299	17,84,572	18,67,461	1,69,546
95·6	3,85,837	2,72,269	18,34,780	18,41,990	2,65,203

re is a large increase in the arrear demand
also shows an increase, that the collec-
the percentage of collections on current
several years previous. This bad result is
ee large estates which have been brought
rt of Wards during the year; it is also
last year was inferior to that of the years
division shows an increase in the demand
ome under management. The collections
last year. The harvests in this division
he Presidency division the unsatisfactory
khira estate in Khulna. The financial
es of Cossimbazar and Nashipore in the
able to the Managers concerned. In the
are only 86·9 per cent. against 98·0 in
s mainly due to short collections in the
-year before its release. The estate was
s the case that the principal collections are
se of the year after the rice crop has been
very bad, being 84·4 per cent. against 85·0
most conspicuous in the large estate of
e Court of Wards and in the estate of Jagat
The Manager of the Dhankoora estate reports
e machinations of individuals and by a
w Tenancy Bill stirred up the Mymensingh
t. In the division of Chittagong, on the
tisfactory. The percentage is 108·4 against
icts of this division collections are good,
rds' estates in other respects is efficient.
ecrease from 99·3 to 90·2 per cent., which
f the crops. The figures of the Bhagul-
ge Srinagar estate which has lately come

under management. The arrear balance of this estate is set down at about 15 lakhs due from the time of the late proprietor, and nearly the whole of it is said to be irrecoverable. The percentage of collections on the current demand of this estate amounted to only 87 per cent. The collections in Orissa and Chota Nagpore divisions call for no special remark.

This appearance of bad collections is to be explained by the system on which zemindari accounts are almost invariably kept by private proprietors. While one set of rates is entered as payable in the accounts, another rate is actually paid. The full rent which is entered in the zemindari books may be paid in the most favourable years, but as a rule a zemindar is willing to receive and be satisfied with a rental considerably below the amount of the full demand as shown on his books. The difference is debited to a *hajut* account, or it is merely shown as a balance against the ryot, or in some cases it is kept alive by instalment bonds executed by the ryot. Almost every estate under the Court of Wards comes under its management with large unrealizable balances, and it is found that even the current demand is not realizable in spite of all the exertions of the managing establishment. Year after year the percentage of collections from wards' estates is less than the current demand. The result has generally been considered unsatisfactory, but no other result can be shown without oppressing and harassing the tenantry. It is no exaggeration to say that a fair and liberal zemindar does not collect more than 75 per cent. of his nominal rent-roll on an average of years. There is good reason for believing that in some of the eastern districts the average of late years has not exceeded 60 per cent.

The Court of Wards has only on two occasions shown a general average from all its estates amounting to 100 per cent. But the superior organization of the Court's management, the influence which the authority of Government officials is able to exercise, and it may be added, the power of the certificate procedure for the recovery of arrears of rent, has enabled the Court of Wards to show far more favourable results than private proprietors would be able to do, and the average of collections is now rarely below 90 per cent. on the current demand.

The percentage for the past 11 years is noted on the margin. The only occasion when the collections exceeded the current demand was when the Madras famine drove up prices, and so afforded extraordinary facilities for the realization of rents in all Bengal districts. Before the Madras famine, the average of collections in Bengal was below 90 per cent. Subsequently there was a steady and sustained improvement. The best figures on record after the famine were obtained in 1881-82. This was the result of the constant pressure put upon the Court of Wards by Government to improve collections. The series of very favourable collections from the year 1879-80 to 1882-83 is also partly attributable to the excellent harvests with which these provinces were blessed during those years. The falling off during 1883-84 is, as already explained, due to exceptional disturbing causes, and also to the comparative failure of the harvest in many places.

1873-74	79·3
1874-75	92·2
1875-76	89·9
1876-77	85·0
1877-78	102·6
1878-79	105·9
1879-80	95·6
1880-81	98·0
1881-82	98·8
1882-83	97·3
1883-84	92·9

The balance of Government revenue due from estates under the Court of Wards has increased to a very unsatisfactory extent. A reduction was effected in the Dacca, Chittagong, Bhagulpore, and Orissa divisions. The balance in the Chota Nagpore division is on account of the Dhalbhoom estate, and ought to have been excluded from the returns as it was payable after the release of the estate. In the Burdwan division the balance is chiefly on account of ijmali aymas in the Chowghoria estate, regarding which an application to open separate accounts on the part of the Court of Wards has recently been filed. But the arrears are principally due from the Presidency division where they have increased from Rs. 23,420 to Rs. 61,027. The arrears from the Nashipore Debutter estate amounting to Rs. 18,038 were paid immediately after the close of the year. The arrears from the Satkhira estate amount to no less than Rs. 37,438: the Board fear that this estate has been greatly mismanaged during the year, and no satisfactory explanation of the balance has been furnished.

Cess collections and cess payments.

6. The following statement shows in a similar manner the result of cess collections and cess payments :—

Divisions.	Cesses due to estates.					Cesses due from estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Arrear demand.	Current demand.	Payments.	Balance.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	45,347	34,329	27,404	79·8	531	3,568	47,334	46,067	4,824
Presidency	90,990	88,146	81,746	92·7	6,499	34,828	1,11,596	1,10,471	37,113
Rajshahye	68,274	29,406	26,837	91·2	1,455	261	40,894	34,684	1,099
Dacca	27,991	22,953	18,637	81·1	920	6,538	32,633	31,762	7,509
Chittagong	15,071	30,929	33,295	107·6	1,836	2,911	34,299	33,172	4,054
Patna	5,944	8,567	8,154	95·1	11	86	15,974	16,048	26
Bhagulpore	32,248	23,177	19,190	82·7	537	922	44,016	44,318	99
Orissa	6,902	6,643	5,706	85·8	283	44	8,400	8,444	26
Chota Nagpore ...	95,220	1,01,709	1,15,535	113·5	3,918	4,457	1,55,864	1,57,432	1,748
Total for 1883-84 ...	3,87,987	3,45,859	3,36,504	97·2	15,990	53,615	4,91,010	4,82,398	56,498
Total for 1882-83 ...	3,62,483	3,46,057	3,25,730	94·1	23,830	69,787	4,38,913	4,58,082	53,042
Total for 1881-82 ...	4,09,501	3,40,808	3,76,939	110·6	19,651	80,191	4,25,538	4,37,007	63,330
Total for 1880-81 ...	4,06,952	3,49,809	3,45,803	98·8	3,484	95,127	4,33,370	4,43,439	85,848
Total for 1879-80 ...	3,50,713	3,37,814	2,99,128	88·5	1,008	78,989	4,21,193	4,26,598	73,805

This statement calls for no special remarks. The divisions of Burdwan, Chittagong, and Chota Nagpore show better results than those of last year, but in other divisions there is a falling off. The collections generally are equal to the average in previous years. The unsatisfactory feature in this statement is the large balance of cesses due to estates which has always, especially in the Rajshahye division, greatly exceeded the current demand.

Rent and cess collections.

7. The following statements shows the results of collections of rent and cesses taken together :—

Year.	Arrear demand.	Current demand.	Total.	Collections.	Percentage of collections on current demand.	Remissions	Balances.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Total for 1883-84	57,26,136	57,65,675	1,14,91,811	53,73,690(*a*)	93·2	4,29,408	56,80,615
Total for 1882-83	44,18,766	56,20,038	1,00,38,804	54,61,851(*b*)	97·0	5,49,287	40,23,210
Total for 1881-82	42,27,252	54,46,405	96,73,657	54,23,999(*c*)	99·5	3,30,149	39,31,848
Total for 1880-81	44,44,911	55,51,585	99,96,496	54,44,762(*d*)	98·0	3,32,118	42,16,728
Total for 1879-80	45,03,552	55,07,293	1,00,10,845	52,43,951(*e*)	95·0	3,86,845	43,90,245

(*a*) Excludes after adjustment advance collections of Rs. 8,098 in previous year.
(*b*) Excludes after adjustment advance collections of Rs. 4,456 in previous year.
(*c*) Includes advance collections of Rs. 12,339.
(*d*) Excludes after adjustment advance collections of Rs. 2,888 in previous year.
(*e*) Includes advance collections of Rs. 10,196.

The most noteworthy feature in this statement is the large increase in the balances.

Balances of rent and cesses.

8. This subject is illustrated in the following statement, which shows the balances of rent and cesses due to estates.

Divisions.	Due when the estates were taken in charge.								Accrued after the estates were taken in charge.											
	Bad and irrecoverable.		Doubtful and disputed.		Doubtful, not disputed.		Good and in process of recovery.		Not realizable before the close of the year.		Bad and irrecoverable.		Doubtful and disputed.		Doubtful, not disputed.		Good and in process of recovery.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
1	2		3		4		5		6		7		8		9		10		11	
Burdwan ...	2,71,947	261	24,778	200	86,172	879	49,326	1,563	46,751	2,936	59,897	5,035	36,568	4,268	1,49,089	6,069	3,40,666	30,543	10,65,194	51,754
Presidency ...	11,196	503	1,890	55	1,096	26	5,678	327	1,49,038	13,445	24,838	1,226	4,072	48	13,936	393	11,23,243	74,868	13,34,987	90,801
Rajshahye ...	1,163	...	26	...	.....	...	2,046	179	29,025	2,683	70,475	984	8,355	215	1,382	28	3,24,302	65,305	4,36,774	69,394
Dacca ...	78,366	2,115	9,801	977	523	35	33,845	2,807	57,969	4,310	11,482	450	6,839	273	5,233	22	1,85,983	20,404	3,90,041	31,393
Chittagong ...	93	...	.....	...	.....	...	2,085	324	41,840	4,170	259	6	.....	...	1,913	97	87,375	6,272	1,33,565	10,869
Patna ...	1,161	...	.....	...	293	...	375	...	18,444	1,311	12,609	1,150	1,041	...	11,075	39	64,126	3,976	1,09,124	6,476
Bhagulpore ...	10,71,097	8,950	3,842	241	11,685	...	2,18,946	7,523	1,000	3,362	11,740	384	2,603	75	8,704	260	2,25,770	14,570	15,55,387	35,365
Orissa ...	.....	...	185	...	.....	...	.....	...	1,473	179	8,798	499	4,712	1,143	.....	...	28,081	5,735	43,249	7,556
Chota Nagpore	.....	...	.....	...	.....	...	3,137	...	9,804	2,643	8,374	1,607	10,854	3,352	9,696	811	1,89,182	69,136	2,31,047	77,549
Total for 1883-84	14,35,023	11,829	40,522	1,473	99,769	940	3,15,438	12,723	3,55,344	35,039	2,08,472	11,341	75,044	9,374	3,01,028	7,719	25,68,728	2,90,809	52,99,368	3,81,247
Total for 1882-83	4,45,220	4,802	98,913	3,588	1,64,796	3,220	1,62,406	9,410	3,52,195	41,661	99,545	5,692	83,297	4,511	1,44,194	8,195	21,13,535	2,78,030	36,64,101	3,59,109
Total for 1881-82	2,13,331	4,155	71,136	3,198	2,17,662	5,441	1,76,325	8,440	2,24,165	25,765	1,83,293	13,041	83,306	8,307	1,57,564	6,710	22,59,607	2,79,402	35,77,389	3,54,459
Total for 1880-81	2,73,319	5,014	1,23,788	4,182	1,44,601	1,612	1,65,533	11,410	1,88,866	25,326	1,96,163	12,745	1,17,209	9,624	1,43,381	4,611	24,56,912	3,32,441	38,09,763	4,06,965

The total amount of arrears entered as bad and irrecoverable, due before the estates were taken in charge by the Court of Wards, has increased from Rs. 4,50,022 to Rs. 14,46,852. The bad and irrecoverable arrears which have accrued since the estates were taken in charge has increased from Rs. 1,05,237 to Rs. 2,19,813. This result is almost entirely due to the Srinagar estate which has lately come under charge of the Court. The irrecoverable balance due from this estate before it came under the Court's management is Rs. 10,70,844 rent and Rs. 8,950 cesses. The facts of this estate are an illustration of the manner in which the zemindari accounts in this province are generally kept, and they also serve to show how the figures of one or two large estates under the Court of Wards will affect the general total of all districts. There is nothing exceptional in the figures given. The Satkhira estate, when it came under the Court of Wards a few years ago, was saddled with a nominal balance of sixty lakhs of rupees, the whole of which was irrecoverable. The action of the Court of Wards in regard to the adjustment of the balances has been explained in previous reports. It is impossible to sweep them at once from the accounts: all the various items require careful examination and inquiry or many demands that are in reality good might be written off as irrecoverable. In the Srinagar estate a small special establishment has been sanctioned for the adjustment of the outstanding balances and for sorting the old records. The large irrecoverable balances in the Dacca division are due from the Dhankoora estate. The irrecoverable balance in the Rajshahye division, which has accumulated after the estates were taken in charge, belongs principally to the Sunkerpore estate, and represents a "hajut" balance which, now that the circumstances have been thoroughly enquired into, will be formally remitted. The increase shown in the above statement in the realisable balances, although considerable, is not more than is reasonably to be expected in a year in which two or three very large encumbered and ill-managed estates have been brought under the the Court's management.

Rent to superior landlords.

9. The current (Rs. 2,86,267) and arrear (Rs. 1,43,237) demand of rent due to superior landlords was Rs. 4,29,504, of which Rs. 2,96,198* were paid, and Rs. 514 remitted, leaving a balance of Rs. 1,32,976. Of this amount Rs. 58,762 and Rs. 47,363 are due from the estates in the Presidency and Dacca divisions, respectively.

* Includes advance payments of Rs. 184.

10. The total liabilities of the estates under management during the year were Rs. 45,85,374.* Of this Rs. 6,53,627† were paid, and Rs. 16,943‡ were reduced by compromise. The balance unpaid was, therefore, Rs. 39,14,804,§ of which Rs. 1,37,404 represent disputed claims. Of the balance Rs. 8,76,527, Rs. 5,56,565 and Rs. 14,02,207 are due from 11, 10, and 72 estates in the Presidency, Dacca, and Chota Nagpore divisions respectively; and the remainder is due from 44 estates in the other divisions. The estates most involved at the close of the year are shown in the margin. The amount shown against the Port Canning estate is nominal, as the estate has been purchased by Government.

Debts due by estates.

Bond and decreed debts. Rs.	Zaripeshgi debts. Rs.
* 43,63,308	2,22,066
† 6,11,365	42,262
‡ 16,943	.....
§ 37,35,000	1,79,804

	Rs.
Port Canning	4,61,679
Jagat Kishore Acharjya ...	3,04,844
Bashudebpore	2,73,645
Satgawan	2,07,177
Narhan	2,06,410
Dhankoora	1,83,256
Satkhira	1,63,738
Bhowanipore (attached) ...	1,19,192
Doranda	1,17,788

Management charges.

11. The following statement shows the cost of management in each division :—

DIVISIONS.	Manager's pay, commission, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlements charges.	Total charges shown in columns 2 to 4.	Percentage of total charges shewn in column 5 on current rent and cess demand of estates.	Percentage of charges shown in column 2 on current rent and cess demand of estates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Burdwan	1,19,113	3,295	3,543	1,25,951	12·9	12·2
Presidency	1,24,529	3,357	2,285	1,30,171	7·6	7·3
Rajshahye	96,385	6,605	15,497	1,18,487	19·8	16·1
Dacca	31,828	84	2,222	34,134	8·6	8·0
Chittagong	41,962	1,386	2,813	46,161	12·0	10·9
Patna	38,926	393	134	39,453	13·7	13·5
Bhagulpore	83,526	2,078	10,149	95,753	15·5	13·5
Orissa	14,951	485	168	15,604	10·0	9·6
Chota Nagpore	57,763	3,374	35,623	96,760	14·6	8·7
Total for 1883-84 ...	6,08,983	21,057	72,434	7,02,474	12·1	10·5
Total for 1882-83 ...	5,63,405	32,837	91,038	6,87,280	12·2	10·0

There is but a slight change in the total figures of the past two years. The total charges of management during the year under report were Rs. 7,02,474, or 12·1 per cent. on the current rent and cess demand of Rs. 57,65,675, against 12·2 per cent. in the previous year. Excluding the charges for the construction and repairs of cutcherry houses Rs. 21,057, and for the survey and settlement of properties Rs. 72,434, the cost is reduced to Rs. 6,08,983, or 10·5 per cent. on the demand, against 10 per cent. in the preceding year. The percentage cost of management entirely depends on the extension of the system of khas collections. If khas management is general, it is impossible to keep the expenditure within 10 per cent.

Rates.

12. So far back as 1828-29, the "Court of Wards' Fund" was opened to exhibit charges incurred in the Board's office on account of wards' estates. In 1830-31, charges incurred by Commissioners and Collectors, and in 1856 advances on account of the Wards' Institution were debited to this fund, the actual amount expended on all the above accounts being met by recoveries levied ratably on the estates under management. In May 1851, a similar account was opened for "Charges on attached estates." The contribution was, however, levied on different principles in different districts and divisions; some Collectors charging a percentage on the sudder jumma, some on the mofussil jumma, others on the net profits, while some estates paid nothing at all. It was in order to ensure uniformity that it was eventually decided in 1864-65, that instead of realizing from time to time the precise sums expended on account of each estate, a fixed rate should be levied on the mofussil rent-roll of each. This rate, the levy of which from wards' estates, has since been recognized by section 17, Act IX (B.C.) of 1879, was fixed on a graduated scale decreasing with the increase of rent-roll as follows :—

I.—From estates of which the rent-roll does not exceed Rs. 1,000, ten rates, or Rs. 4-6 per cent.*

II.—From estates of which the rent-roll exceeds Rs. 1,000, and does not exceed Rs. 5,000; upon Rs. 1,000, ten rates as above, and upon the remainder, four rates, or Rs. 1-12 per cent.†

III.—From estates of which the rent-roll exceeds Rs. 5,000, but does not exceed Rs. 20,000; upon Rs. 5,000 as above, and upon the remainder, two rates, or annas 14 per cent.‡

IV.—Upon estates of which the rent-roll exceeds Rs. 20,000; upon Rs. 20,000 as above, and upon the rest, a single rate, or annas 7 per cent.§

The receipts of the rate were kept as a separate fund for the general management of wards' and attached estates, until the close of the year 1878-79, when the fund had a balance of Rs. 46,279 to its credit. This amount was then merged into the general provincial balance. But on the Board's representation the Government in 1881 re-granted the surplus in adjustment of the deficit which ensued on the release of the large Durbhunga and Paikpara estates from the control of the Court. At the close of the year 1881-82, the surplus was reduced to Rs. 36,704. In 1882-83, the actual receipts and expenditure of the rate were Rs. 41,845 and Rs. 57,920 respectively, thus showing a deficit of Rs. 16,075 for the year. For the following two years it was estimated that the expenditure would exceed the receipts by Rs. 15,000 or Rs. 16,000 a year, and that at the close of the year 1883-84 a balance of only about Rs. 4,000 would remain to credit out of the Rs. 46,279 which were re-granted to the rate by the Government in 1881. No material reduction in expenditure could be anticipated. It became necessary, therefore, in order to comply with the orders of Government in the Financial Resolution of the 25th May 1880, requiring the Board of Revenue to see that the receipts of the rate were so adjusted as to cover the disbursements and leave only a nominal margin of difference, to endeavour to secure an equilibrium by raising the rate.

The questions then considered were:—(1) whether the rate was henceforth to be calculated on the principle above indicated, or whether that principle should be abandoned in favour of an all-round rate; and (2) if the principle of an all-round rate were accepted, what should be the rate, so that the receipts should cover the expenditure. After fully discussing the subject, and having regard to past experience, the Board proposed to replace the graduated scale of rate sanctioned in 1865 by an all-round rate imposed alike on all estates, whether great or small, and to direct that until further orders the all-round rate should be calculated at one per cent. on the current demand of rent and cesses combined.

In orders dated 10th November 1879, the Government directed the levy on all estates of an additional rate of four annas per cent. "on all funds on which the wards' general management rate is leived," in order to defray part of the cost of treasury establishments. This rate, which is designated the "four-annas' rate," was accordingly calculated on the current demand of rent of estates. But as it was proposed to calculate the general management rate on the current demand of rent and cesses, the Board suggested that the four-annas' rate should now also be calculated on the current demand of rent and cesses, and not on rent only.

The proposed arrangements in regard to both rates have been sanctioned by Government with effect from the financial year 1884-85.

* *i.e.*, Rs. 43-12.

† *i.e.*, Rs. 113-12-0 calculated thus:—

	Rs.	A.	P.
Rs. 1,000 of rent-demand, at Rs. 4-6 per cent.	43	12	0
Rs. 4,000 of rent-demand, at Rs 1-12 per cent.	70	0	0
	113	12	0

‡ *i.e.*, Rs. 245 calculated thus:—

	Rs.	A.	P.
Rs. 1,000 of rent-demand, at Rs.4-6 per cent.	43	12	0
Rs. 4,000 of rent-demand, at Rs. 1-12 per cent.	70	0	0
Rs. 15,000 of rent-demand, at annas 14 per cent.	131	4	0
	245	0	0

§ *i.e.*, Rs. 376-4 calculated as follows on a rent-demand of Rs. 50,000:—

	Rs.	A.	P.
Rs. 1,000 of rent-demand at Rs. 4-6 per cent	43	12	0
Rs. 4,000 of rent-demand, at Rs 1-12 per cent.	70	0	0
Rs. 15,000 of rent-demand, at annas 14 per cent.	131	4	0
Rs. 30,000 of rent-demand, at annas 7 per cent.	131	4	0
	376	4	0

Audit of accounts.

13. The Board have been in correspondance with the Accountant-General for some time past in regard to the audit of the accounts of wards' estates, and have recently decided that the professional audit of the Accountant-General's Department should extend only to estates of which the annual rental and cesses combined amount to Rs. 50,000 and upwards. The audit which is now made by the local officers under rule 8, section VI, chapter IX, Board's Rules, volume II, of the accounts of estates with a less income than Rs. 50,000, will suffice for such small estates. At present there are twenty-four wards' and other estates under management which have a current rent and cess demand of over Rs. 50,000 per annum. When any of these estates is released from the management of the revenue authorities, intimation will be sent to the Accountant-General's Office, and the same course will be adopted when, from time to time, other estates liable to professional audit come under management.

The Board have agreed that a maximum audit fee not exceeding six annas per cent. on the current demand of rent of the estate shall be paid over from the funds of each estate after the audit has been completed. The amount due will be notified by the Accountant-General to the Collector concerned, who will pay the money into his own treasury, and credit it in his cash-book as fees of the Examiner of Local Accounts for the audit of the estate, the name of which should be mentioned, and will send copy of the receipt to the Accountant-General, in order that he may know that the amount has been duly credited. It will never be necessary to audit the accounts of an estate more than once a year, and in most cases a biennial or triennial audit will probably be sufficient.

Works of improvement.

14. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., and works of improvement :—

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Burdwan	4,596	6,039	23,546	22,853
Presidency	8,714	2,832	28,084	46,594
Rajshahye	3,761	5,256	6,985	9,415
Dacca	564	120	700	134
Chittagong	768	653	3,013	4,996
Patna	14,752	3,180	6,825	5,071
Bhagulpore	2,183	242	11,331	12,972
Orissa	1,725	594	504	9,486
Chota Nagpore	2,926	529	9,443	8,972
Total for 1883-84 ...	39,989	19,445	90,431	1,20,493
Total for 1882-83 ...	34,478	16,252	1,23,593	72,576

The contributions in aid of schools and dispensaries have increased from Rs. 34,478 and Rs. 16,252 to Rs. 39,989 and Rs. 19,445 respectively. The large expenditure in the Patna division on account of schools is due to the contribution made by the Sasseram endowment towards supporting the local Madrassa. The disbursements for maintaining in efficient condition estates, buildings, and other immoveable property has decreased from Rs. 1,23,593 to Rs. 90,431. The expenditure in 1882-83 was augmented by an outlay on Rs. 40,000 on the construction and repairs of buildings in the Chota Nagpore division. As anticipated in last year's report, a much larger expenditure has been incurred on land improvement and in works designed for the benefit of the tenantry. The increase from Rs. 72,576 to Rs. 1,20,493 is distributed through all the

divisions, the only observable diminution being in the Rajshahye division, where it is due to the release during the year of the Chaklajat estate.

The policy of spending money on improvements was fully discussed in last year's report, and the Government expressed its approval of the Board's remarks on the subject. In one particular only a modification has been introduced by the Government of India into the instructions already issued, and in accordance therewith the Board have directed that the rule enjoining Managers to endeavour to make such arrangements as may be fair with the tenants before the work is undertaken should be rescinded, and that instead of so doing Managers should consider and deal with each case on its own merits.

Total receipts and disbursements.

15. The cash balance at the beginning of the year was Rs. 17,78,237 and the receipts during the year were Rs. 62,69,133, including (in addition to rent and cess collections) Rs. 77,169 on account of interest on Government securities, Rs. 2,56,912 being loans taken or proceeds of sale of lands or securities, Rs. 1,28,473 on account of debts recovered, and Rs. 4,32,861 obtained from other sources; the total disbursements were Rs. 62,90,102, including (besides payments on account of revenue, rent, cesses, management, rates, debts, schools, dispensaries, works of improvement, &c.) Rs. 2,39,762 for law charges, Rs. 8,34,401 for the maintenance of proprietors and their families and social and religious ceremonies, Rs. 74,337 for the education of wards, Rs. 6,95,344 for miscellaneous charges, and Rs. 3,40,690 and Rs. 68,509 for investments in Government securities and landed property respectively. The cash balance at the close of the year was Rs. 17,57,268, besides Government securities to the value of Rs. 22,64,014.

Surveys and record of rights.

Districts.		Estates.
Burdwan	...	Modhupore.
Midnapore	...	Malighati.
Ditto	...	Nyabasan.
Rajshahye	...	Chowgong.
Rungpore	...	Burdhankotee.
Julpigoree	...	Chaklajat.
Chittagong	...	Fuzl Ahmed.
Ditto	...	Asad Ali Khan.
Ditto	...	Fuzl Ali Kha.
Tipperah	...	Basharat Ali Choudhuri.
Shahabad	...	Sasseram.
Purneah	...	Surajpore.
Maldah	...	Chanchal.
Cuttack	...	Sukinda.
Lohardugga	...	Chota Nagpore.

16. Surveys and the preparation of a record of rights have been in progress in the 15 estates named in the margin. In accordance, however, with the recent decision of Government in the case of pergunnah Potashpore is Midnapore, that no large settlement operations should be undertaken till the terms of the Tenancy Bill have been settled, no new estates have lately been brought under settlement, and the survey and settlement of the Haripore estate in Dinagepore and the Srinagar estate in Purneah, which were proposed by the local officers, have been postponed. The survey and re-adjustment of the rent-roll of the Chooramon estate in Dinagepore had been directed before the orders of Government were received, and the operations in this estate will therefore proceed as already sanctioned by the Board.

The principles to be followed in making revisions of settlements and assessment of estates in the Chota Nagpore division generally, and in the Dhanwar estate in particular, have been the subject of much correspondence between the Commissioner, the Board, and Government during the year. To give effect to these principles, a special settlement officer, Deputy Collector Baboo Parbutty Churn Roy, formerly Superintendent of Deara surveys, has been attached to the division, and the revision of the Dhanwar settlement is now in progress.

The importance of making arrangements for the correct maintenance of survey records, and especially of giving effect to all changes in the record of rights, has been prominently brought to notice by the orders of the Government of India reviewing the Board's report for 1882-83, and the Board have issued instructions to all officers to take the matter energetically in hand and without delay.

What is required is a systematic local enquiry each year as to the changes of tenancy, occupation of land, &c., which have occurred since the preceding year; and the record of such changes in the maps, jummabundis, and other village and zemindari records, so that they may always shew the state of things up to date. If no such arrangement is organized, and consistently maintained the value of the survey and settlement records prepared at great cost is speedily lost. The

provision of the agency by which this can be done is now a matter of leading importance. In the North-Western Provinces the records are so kept up by the putwaris, who are Goverment servants, and whose education, as a body, has for years been directed to this object. In Bengal, however, such functionaries for the most part do not exist, and the absence of any such local agency is a serious obstacle to good administration. In the Khorda estate, indeed, which has lately been settled, there is such a village agency in the sarbarakars, and measures have been adopted for training them for this purpose of keeping up the village maps and records. But in other estates which are under the management of Government officers, it remains only to insist that the work be done through the Manager's staff, or any other agency which can be suggested. The question of providing for such an agency so as not to allow the benefit of future surveys to be lost is believed to be now occupying the attention of Government.

Operation of the certificate procedure.

17. The following statement illustrates the working of the certificate procedure :—

Divisions.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of rent covered by certificates made in 1883-84 for the recovery of arrears due from estates.	Total annual rental of estates.	Percentage of column 9 on column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
Burdwan	769	1,520	2,289	[illegible]853	1,052	384	1,436	83,301	9,38,197	8·8
Presidency	1,002	2,165	3,167	2,[illegible]507	322	338	660	69,750	16,08,715	4·3
Rajshahye	759	1,802	2,561	1,[illegible]590	89	882	971	35,813	5,67,203	6·3
Dacca	843	2,820	3,663	[illegible]792	1,364	507	1,871	47,918	3,73,672	12·8
Chittagong	1,362	1,727	3,089	[illegible]673	309	107	416	52,310	3,52,564	14·8
Patna	254	299	553	[illegible]206	279	68	347	4,500	2,78,350	1·6
Bhagulpore	1,433	1,460	2,893	1,[illegible]850	657	386	1,043	39,128	5,92,302	6·6
Orissa	209	331	540	[illegible]464	40	36	76	6,102	1,48,486	4·1
Chota Nagpore ...	137	484	621	[illegible]346	122	153	275	17,315	5,60,327	3·0
Total for 1883-84 ...	6,768	12,608	19,376	12,[illegible]281	4,234	2,861	7,095	3,56,137	54,19,816	6·5
Total for 1882-83 ...	7,759	12,409	20,168	13,[illegible]400	4,626	2,142	6,768	Figures not available	.....	.....
Total for 1881-82 ...	5,143	12,923	18,066	10,[illegible]121	4,675	3,270	7,945	Figures not available	.....	.....

The figures show very little alteration in the total number of certificates made year by year : there is, however, some fluctuation in the divisional details as compared with the details of last year. There is an increase of institutions in the Burdwan, Dacca, Rajshahye and Chota Nagpore divisions, and a corresponding decrease in the Chittagong, Patna, Bhagulpore, Presidency, and Orissa divisions. The Board have on previous occasions expressed their opinion that looking to the number and size of the estates concerned the number of certificates filed is not sufficient to justify any conclusion that the procedure of the Public Demands Recovery Act is unduly resorted to by Managers of estates generally. The total number of certificates filed during the past year was 12,608 for the recovery of arrears due, amounting to Rs. 3,56,137. The total demand of rent during the year being Rs. 54,19,816, it appears that certificates were filed for the recovery of only 6·5 per cent. of this amount. The Board have no means of comparing these figures with the institution of suits generally by private zemindars for the recovery of arrears of rent. The proportion of certificates varies greatly in different divisions, and it is probable that the proportion of suits instituted also varies greatly. But for the Chittagong division the figures furnished by the Commissioner in his Annual General Administration Report enable a comparison to be made. The result of the comparison made by the Board in this division only is shown in the following statement :—

Amount covered by certificates in wards' estates for recovery of arrears of rent.	Total annual rent-roll of wards' estates.	Percentage.	Amount covered by suits instituted by private zemindars for arrears of rent.	Gross annual rent-roll of division after deducting rent-roll of wards' estates.	Percentage.
1	2	3	4	5	6
Rs.	Rs.		Rs.	Rs.	
52,31	3,52,564	14.8	10,49,847	90,02,662	11·6

The proportion of certificates made in this division is therefore higher than the proportion of suits instituted for arrears of rent. But the certificate figures include certificates made for the recovery of arrears in that portion of the large Cossimbazar estate which lies in the district of Tipperah. From this cause the figures of Chittagong certificates show a higher percentage than the facts warrant; and if the rental from the portion of this estate within the Chittagong division were added, as it strictly should be, to the rental of wards' estates in the division, the percentage in the case of certificates would not exceed that of suits instituted for the recovery of arrears of rent.

Condition of the tenantry.

18. The Board devoted a considerable portion of last year's report to the discussion in some detail of the condition of the cultivating classes in wards' estates. No change has occurred in this respect, and it is unnecessry therefore to refer further to the subject. An occasional reference only to the condition of the tenantry will be found in the body of the report when the local officers have made any remarks which appear worthy of reproduction.

Education.

19. It is unnecessary for the same reason to discuss this year at any length the arrangements made for the education of minors under the Court of Wards. The system described in last year's report prevails. The following remarks are offered regarding the minor proprietors of the principal estates now under the Court. In two instances European tutors and guardians have been sanctioned. The Kumar of Nuddea is under the charge of Mr. Oswell at Berhampore, and is making very favourable progress. The Maharajah of Chota Nagpore and his younger brother are under the guardianship of Mr. Collinson. They were removed in July 1883 from Bankipore, where they had been studying in the collegiate school, to Dorunda, near Ranchi, with the object of teaching them zemindari management, and are reported to have improved much under Mr. Collinson's care. The minor proprietor of the Chanchal estate still reads at the Hindoo school under the care of a native tutor and guardian. Jagat Kishore Acharjya of Mymensingh, who will attain his majority in November next, has left school for some time, and is now managing a portion of the estate and learning his duties as a landlord. The Nashipore ward, Kumar Runjit Singh, reads in the Berhampore collegiate school; he has passed the Extrance Examination in the second division, and is now preparing for the First Examination in Arts, and is also learning zemindari business in the Manager's office. The younger Narail ward is studying in the higher class English school at Narail: the elder has been removed from school to learn zemindari management. The Satkira minor are still students of the Hindoo school in Calcutta. The eldest ward of the Srinagar estate is reading with a private tutor at the Bhagulpore collegiate school, and a similar arrangement has been sanctioned for the Narhan minor, who is reading at the Patna collegiate school. The Dhankoora wards and the son of Basharat Ali Chaudhuri of Comilla are students of the Dacca collegiate school. Shib Gopal Banerjee of Chittagong has been removed from Howrah to the Chittagong collegiate school. The minor heirs of the large estates of Cossimbazaar and Dighaputtea are still too young to be sent to school; but their early education is being attended to at home. Miss Courjon, the proprietress of a valuable estate in Noakholly, is now in France with her uncle M. Eugene Courjon, who has been recognised by the Court of Wards, on her mother's death, as her "tuteur" or personal guardian.

Changes in the law.

20. By Act V of 1884 passed during the year under report certain changes were effected in the Chota Nagpore Encumbered Estates Act VI of 1876. Under the original Act the owner might claim release of the estate as soon as the scheduled debts were paid off, without reference to any debt which might have been incurred to Government; and it was to amend this defect and also a small error which had crept in in regard to the time within which mortgages should be given out in the estate that the Amendment Bill was introduced. But during the passage of the Bill through the Select Committee larger questions came under consideration. Reasonable complaints were brought to notice regarding the delay which took place in the liquidation of admitted claims, and also in regard to the provision of the law which prohibited the sale of an estate without the

consent of the proprietor. These defects have been remedied in the Bill as finally passed. Under the Amendment Act, it is provided that when the schedule of debt has been finally settled a loan may be advanced by Government at moderate interest to clear off all encumbrances, and that the estate shall remain under management until the Government loan has been repaid. The new law also gives power to sell the property with or without the consent of the owner, and to withdraw at any time from the management if a satisfactory composition is made with the creditors. Authority is also given to the manager to grant permanent leases.

21. In accordance with the usual practice, the following sections of the report are devoted to describing the management of the more important estates, division by division. Estates of which the Court has taken or relinquished the charge are noticed in some detail. Other estates have also been mentioned where the history of their administration presents special points of interest.

SECTION I.

BURDWAN DIVISION.

District.	Estates.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Burdwan.	Khandari ...	Fakir Lal Gossain ...	20	Act XL of 1858 ...	1877	1,007	4,686	884	6,577	13,055	646	13,701	7,550	19,538	1,380	11,789	466	12,255	89·4	.....	1,434
		Chit Ghunnoo Lal Gossain	15																		
	Chowghoria ...	Abdul Salim	18	Ditto ...	1879	19,554	.....	2,044	21,598	33,475	1,356	34,831	3,702	60,138	3,525	28,599	964	29,523	84·7	35,954	2,189
	Modhupore ...	Girindra Narain Singh	17	Act IX (B.C.) of 1879	1880	11,856	1,038	916	13,810	18,923	944	19,867	645	25,188	1,366	18,872	934	19,806	99·6	.....	329
Bankoora.	Supur	Hiteswar Dhahal ...	39	Act XXXV of 1858 ...	1872	649	.....	699	1,348	2,708	649	3,357	109	8,132	2,651	4,460	1,403	5,863	174·6	2,044	634
Midnapore.	Beluria	Durga Das Rakshit ...	13	Act IV (B.C.) of 1870	1874	991	210	173	1,374	3,454	96	3,550	16	5,056	172	3,182	94	3,276	92·2	.....	17
	Jhargram ...	Raghu Nath Narain Mollo	18	Ditto ditto ...	1875	627	173	2,956	3,756	29,749	1,852	31,601	2,046	32,418	2,635	30,448	2,213	32,661	103·3	.....	6,151
	Jamirapal ...	Bhooya Dwarka Nath Singhya	10	Act XL of 1858 ...	1875	...	116	123	239	1,700	63	1,763	847	1,700	63	1,700	63	1,763	100·0	.....	.....
	Turkoa	Radha Gobind Pal ...	8	Act IV (B.C.) of 1870	1876	13,948	5	1,782	15,735	33,944	1,113	35,057	10,7·8	36,987	1,276	31,258	969	32,227	91·9	6,970	5,448
	Nischinta ...	Gyanendra Kumar Nag	16	Ditto ditto ...	1877	11,961	1,190	1,364	14,515	28,939	941	29,880	1,547	40,055	2,108	27,488	942	28,430	95·1	15,760	1,633
		Jotendra Kumar Nag ...	13																		
		Robindra Kumar Nag ...	9																		
		Nagendra Kumar Nag	7																		
		Gunendra Kumar Nag	6																		
		Jogendra Kumar Nag ...	6																		
	Mysadul* ...	Iswar Prasad Gurga ...	21	Ditto ditto ...	1878	2,14,507	39,625	23,420	2,77,552	4,92,446	17,255	5,09,701	75,215	8,91,878	43,919	4,73,005	14,100	4,87,105	95·5	42	71,636
		Joti Prasad Gurga ...	19																		
		Ram Prasad Gurga ...	15																		
	Khetrohat ...	Fakir Chandra Rai ...	12	Act IX (B.C.) of 1879	1880	2,715	928	367	4,010	6,680	240	6,920	187	14,683	994	6,505	141	6,646	96·0	2,955	4,242
	Beraberia ...	Srikant Masanta ...	10	Ditto ditto ...	1881	2,566	86	282	2,934	5,624	236	5,860	39	13,205	726	4,145	64	4,209	71·8	11,580	818
	Malighati ...	Rashmoni Dasia ...	43	Ditto ditto ...	1881	16,823	6,399	2,724	25,946	49,071	1,862	50,933	4,200	1,03,655	4,669	43,941	1,027	44,968	88·2	.....	4,602
		Sakhi Sundari Dasia ...	32																		
	Belki	Haripada Masanta ...	7	Ditto ditto ...	1882	2,108	286	177	2,571	5,846	176	6,022	190	10,999	350	3,416	1	3,417	56·7	542	13
	Pathra	Raj Rajeswar Mozumdar	11	Ditto ditto ...	1883	665	.....	55	720	1,342	37	1,379	.....	1,818	59	1,159	26	1,185	85·9	.....	1
	Barutter Hingly	Brajeswari Debya ...	35	Ditto ditto ...	1883	1,657	275	310	2,242	6,105	194	6,299	112	8,952	356	5,758	100	5,858	92·9	.....	90
	Nyabasan ...	Ram Chandra Bhya Deo	12	Ditto ditto ...	1883	3,420	.....	2,152	5,572	23,799	896	24,695	.....	51,773	1,736	21,870	560	22,430	90·0	.....	1,403
	Basudebpore† ...	Bhupendra Narain Rai	7	Ditto ditto ...	1883	6,807	5,898	1,006	13,711	29,772	955	30,727	.....	59,313	1,879	19,587	398	19,985	65·0	.....	3,360
Hooghly.	Sultangacha ...	Rakhal Das Mukerji ...	20	Ditto ditto ...	1882	75,786	15,673	5,900	97,359	1,51,565	4,818	1,56,383	17,224	6,31,717	9,812	1,38,358	2,976	1,41,334	90·0	53,021	19,817
		Noni Gopal Mukerji ...	21																		
		Bhoodeb Mukerji ...	16																		
				Total ...	...	3,87,647	76,588	47,334	5,11,569	9,38,197	34,329	9,72,526	1,24,337	20,17,205	79,676	8,75,500	27,441	9,02,941	92·8	1,28,868	1,23,817

* The state was released from the 1st April 1884.
† The estate was taken in charge in October 1883. A complete account of it will be given in the report for 1884-85.

SECTION I.

BURDWAN DIVISION—*concluded.*

District.	Estates.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 23 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan.	Khandari ...	Fakir Lal Gossain ...	20	Act XL of 1858 ...	1877	...	1,612	186	7,749	914	2,256	9	42	2,307	16·8	15	60	48	18	...	13,240	5,551	18,054	... ..	1877-78, paras. 53 to 59
		Chit Ghunnoo Lal Gossain	15																						
	Chowghoria ...	Abdul Salim	18	Ditto ...	1879	8,192	...	971	31,309	2,598	5,415	230	70	5,715	16·4	44	...	...	...	185	26,209	39,215	.....	.....	1879-80 ,, 30 & 31
	Modhupore ...	Girindra Narain Singh	17	Act IX (B.C.) of 1879	1880	...	323	97	5,724	409	1,800	8	109	1,917	9·6	1,157	...	...	703	...	16,664	339	.....	1,320	1880-81 ,, 42 ,, 43
Bankoora.	Supur	Hiteswar Dhahal ...	39	Act XXXV of 1858 ...	1872	...	...	...	3,672	1,248	362	...	...	362	10·7	826	...	...	89	...	5,451	1,922	7,720	5,140	1876-77 ,, 600 to 615
Midnapore.	Beluria	Durga Das Rakshit ...	13	Act IV (B.C.) of 1870	1874	...	43	23	1,874	78	472	...	...	472	13·2	.....	6	...	75	1	2,619	136	.....	720	1874-75 ,, 35 ,, 40
	Jhargram ...	Raghu Nath Narain Mollo	18	Ditto ditto ...	1875	1	...	...	1,970	422	2,331	...	...	2,331	7·3	29,503	176	...	...	...	7,903	945	.....	89,772	1874-75 ,, 27 ,, 35
	Jamirapal ...	Bhooya Dwarka Nath Singhya	10	Act XL of 1858 ...	1875	...	116	123	.....	...	68	...	...	68	3·8	1,710	10	...	25	...	590	207	.....	560	1875-76 ,, 38 ,, 44
	Turkoa	Radha Gobind Pal ...	8	Act IV (B.C.) of 1870	1876	...	5	...	5,729	307	4,984	250	...	5,234	14·9	4,000	242	120	1,007	48	39,849	4,853	74,980	2,970	1876-77 ,, 9 ,, 23
	Nischinta ...	Gyanendra Kumar Nag	16	Ditto ditto ...	1877	3	209	57	12,438	1,176	3,683	...	...	3,683	12·3	70	168	...	196	...	41,698	1,555	6,948	.....	1877-78 ,, 64 ,, 70
		Jotendra Kumar Nag ...	13																						
		Robindra Kumar Nag ...	9																						
		Nagendra Kumar Nag...	7																						
		Gunendra Kumar Nag...	6																						
		Jogendra Kumar Nag ...	6																						
	Mysadul* ...	Iswar Prasad Gurga ...	21	Ditto ditto ...	1878	...	922	62	4,06,764	29,558	63,507	1,440	1,560	66,507	13·4	.....	3,197	5,311	18,405	21,799	4,39,945	78,834	3,42,478	502	1877-78 ,, 71 ,, 77
		Joti Prasad Gurga ..	19																						
		Ram Prasad Gurga ...	15																						
	Khetrohat ...	Fakir Chundra Rai ...	12	Act IX (B.C.) of 1879	1880	16	1,868	481	7,342	853	1,165	37	...	1,202	17·3	4,772	...	...	334	...	7,096	626	.....	11,202	1880-81 ,, 62 ,, 65
	Beraberia ...	Srikant Masanta ...	10	Ditto ditto ...	1881	2,535	175	811	7,566	662	909	85	...	994	16·9	11,280	...	...	32	...	4,109	231	.....	17,897	1881-82 ,, 61 ,, 65
	Malighati ...	Rashmoni Dasia ...	43	Ditto ditto ...	1881	2,245	709	378	50,315	3,398	6,416	552	1,142	8,150	16·0	1,040	...	...	2,017	145	38,362	4,056	6,755	1,562	1881-82 ,, 66 ,, 71
		Sakhi Sundari Dasia ...	32																						1882-83 ,, 54 ,, 58
	Belki	Haripada Masanta ...	7	Ditto ditto ...	1882	732	322	261	7,583	349	519	...	...	519	8·6	313	...	...	20	...	3,276	34	.....	5,779	1882-83 ,, 59 ,, 62
	Pathra	Raj Rajeswar Mozumdar	11	Ditto ditto ...	1883	105	...	9	659	33	78	...	...	78	5·6	.....	...	...	...	...	1,084	24	3,474	723	1882-83 ,, 63 & 64
	Barutter Hingly	Brajeswari Debya ...	35	Ditto ditto ...	1883	...	25	89	2,967	256	627	...	...	627	9·9	264	...	...	57	...	5,080	32	.....	93	
	Nyabasan ...	Ram Chandra Bhya Deo	12	Ditto ditto ...	1883	...	...	...	18,307	1,176	3,426	221	542	4,189	16·9	2,882	...	...	13	...	8,286	8,463	.....	2,023	
	Basudebpore† ...	Bhupendra Narain Rai...	7	Ditto ditto ...	1883	...	3,104	758	39,774	1,481	534	...	...	534	1·7	9,200	17	...	...	...	12,586	1,008	.....	2,73,645	
Hooghly.	Sultangacha ...	Rakhal Das Mukerji ...	20	Ditto ditto ...	1882	...	7,843	518	4,53,452	6,836	20,561	423	78	21,062	13·4	72,116	720	560	555	675	1,25,890	9,818	.....	80,886	1882-83 ,, 65 to
		Noni Gopal Mukerji ...	21																						
		Bhoodeb Mukerji ...	16																						
				Total ...	...	13,829	17,276	4,824	10,65,194	51,754	1,19,113	3,295	3,543	1,25,951	12·9	1,39,192	4,596	6,039	23,546	22,853	7,99,937	1,57,849	4,60,409	4,94,794	

* The estate was released from the 1st April 1884.
† The estate was taken in charge in October 1883. A complete account of it will be given in the report for 1884-85.

SECTION I.

BURDWAN DIVISION.

22. The number of estates under management in this division was 19, of which two (Nyabasan and Basudebpore) were taken in charge in the year under report. The demand of Government revenue amounting to Rs. 3,97,142 was satisfied, except Rs. 13,829 due principally from the Chowghoria, Berabaria and Malighati estates. The rent and cesses due from the estates were Rs. 1,01,049 and Rs. 50,902, of which Rs. 17,276 and Rs. 4,824 respectively were left unpaid. Of the balance of rent Rs. 7,843 are shown against the Sultangacha estate, and were paid after the close of the year. Nearly one-third of the balance of cesses was due from the Beraberia estate, which is in debt, and from the Basudebpore estate, which was brought under management in the second half of the year under review. The current (Rs. 9,72,526) and arrear (Rs. 11,24,355) demand of rent and cesses due to the estates was Rs. 20,96,881; the amount realised was Rs. 9,02,941,* or 92 per cent. on the current demand against 91 per cent. in the preceding year; the remissions amounted to Rs. 77,063, of which Rs. 39,907 were granted in the Sultangacha estate; the balance was Rs. 11,16,948, of which Rs. 4,36,322 were due to the Mysadul estate which was released on the 1st April 1884. The Sultangacha estate which was taken in charge in the previous year shows a balance of Rs. 4,60,288, of which Rs. 3,57,054 are irrecoverable or doubtful of recovery; steps are being taken to examine these balances and report them for remission. The total cost of management, including Rs. 3,295 for the construction and repairs of cutcherry buildings, and Rs. 3,543 for survey, settlement and partition expenses, was Rs. 1,25,951, or 12 per cent. on the current rent and cess demand. Rs. 1,39,192 were paid on account of debts due by the estates, and the balance was Rs. 4,94,794, of which Rs. 89,772, Rs. 2,73,645 and Rs. 80,886 were due by the Jhargram, Basudebpore, and Sultangacha estates respectively. Rs. 4,596 and Rs. 6,039 were given in aid of schools and dispensaries; Rs. 23,546 in the repairs of buildings; and Rs. 22,853 on works of improvement. The condition of the ryots was not very good in any of the estates during the year; the early cessation of the rains led to a considerable failure of crops, and it was only the well-to-do among the tenants who were able to meet the rent demand in full.

* Includes excess collections of Rs. 71.

23. *Chowghoria.*—The demands of revenue and cesses were Rs. 26,450 and Rs. 2,358, of which Rs. 8,192 and Rs. 971 respectively were left unpaid; the balance of revenue was mostly on account of ijmali aymas in Burdwan and Hooghly, for which no separate accounts have yet been opened; applications for opening separate accounts of these mehals have, however, been lately made. The rent and cess collections amounted to Rs. 29,523, or 84 per cent. on the current demand (Rs. 34,831), against 83 per cent. in the previous year; the balance was Rs. 33,907. The collections, though they have improved a little, are still very unsatisfactory. The difficulties in making collections in this estate have been mentioned in the previous years' reports; the property is scattered and consists of shares in several estates; efforts have been made to let portions of the property in farm, and all the mehals in Maldah, two in Rajshahye, two in Moorshedabad and some lands in Hooghly have been farmed out. Of the two suits referred to in paragraph 31 of the previous year's report, one, viz. that instituted for the recovery of possession of the minor's share in four estates in Rajshahye, was decided by the Sub-Judge in favour of the estate; the defendants have preferred an appeal, which is pending in the High Court. The other suit, which was instituted for realising surplus profits of certain property in Hooghly, is still pending in appeal. The ward attends the Maharajah's collegiate school at Burdwan regularly, and is reported to be attentive to his studies.

BURDWAN.

MIDNAPORE.

24. *Jhargram.*—The debts due by the estate were reduced from Rs. 1,11,049 to Rs. 89,772. A survey and demarcation of the several mourasi tenures, which the late proprietor granted to his dependents, has been commenced. The receipts from the sale of timber trees of the forest of the estate were increased from Rs. 5,676 to Rs. 6,018. The minor is in the seventh year class of the Midnapore collegiate school, but he has reached an age when he should now learn zemindary management.

25. *Mysadul.*—The following account of the Government management of this estate, which was released from the 1st April 1884, is extracted from a report furnished by the Collector, Mr. Wilson :—

"This estate is the property of Baboos Iswar Prasad Gurga, Joti Prasad Gurga, and Ram Prasad Gurga, sons of the late Baboo (or Raja as he was locally called) Lachman Prasad Gurga of Mysadul in thana Mysadul in the subdivision of Tumlook. The late proprietor died on the 1st of February 1878 leaving the aforesaid three sons as sole heirs of his estate. As all the three sons were then minors (being 15, 14 and 10 years of age), they were declared disqualified proprietors under the provisions of section 30 of Act IV (B.C.) of 1870 (superseded by Act IX (B.C.) of 1879), and they and their estate were brought under the control of the Court of Wards by orders passed on the 20th March 1878; but the actual management of the estate was not commenced until about the middle of April 1878. The eldest of the three brothers having attained his majority on the 29th of February 1884, the entire estate has been released from the Court's management from the 1st of April 1884 by orders of the Board. The estate was therefore under the Court's management for a little less than six years.

"*A brief account of the estate and its system of management.*—A full description of the estate describing its position and giving all other particulars of importance relating to it will be found in paragraphs 71-77 of the Board's printed report for 1877-78 and in paragraphs 28-39 of that for 1878-79. Besides the trifling property in the district of Allahabad, of which the rental is only Rs. 235, the estate consists of 10 revenue-paying mehals (seven entire and three joint), two patni talooks (one entire and one ijmali), and a good many plots of rent-free and under-tenure lands all situated in the district of Midnapore and for the most part in the sub-division of Tumlook. There are 10 houses and a dozen of temples belonging to the estate. The entire estate with the houses is valued at 35 lakhs. The gross assets of the estate as they stood at the close of the Court's management were Rs. 5,09,701 (rent Rs. 4,92,446 and road and public works cesses Rs. 17,255) against Rs. 448,753 (rent Rs. 4,32,737 and cesses Rs. 16,016) at the commencement of the Court's management, showing an increase of Rs. 59,709 in rent and Rs. 1,239 in cesses, or in all Rs. 60,948. When the Court took charge of the estate about two-thirds of the estate were sub-let in 95 petty ijaras for terms varying from two to seven years, but mostly from two to five years. As these ijaras fell in, the lands included in them were gradually brought under khas management, so that at the close of the Court's management only about one-fifth remained under lease and the rest had become khas. The management was effected by a Manager on Rs. 400 a month assisted by a sub-manager on Rs. 100, a naib on Rs. 100, and another naib on Rs. 40, besides a large number of clerks, mohurirs, gomastas and peons The Manager was also assisted by an overseer on Rs. 100 and two sub-overseers on Rs. 30 and 20 (besides fixed travelling allowances) to supervise the annual repairs of the interior khals and embankments and to execute various other works of improvement in connection with the estate.

"The following statement will show the receipts and disbursements of the estate for the entire period of six years during which it was under the Court's management :—

Receipts.

	Rs.	A.	P.	Rs.	A.	P.
I Cash balance from the late proprietor's time	.....			2,36,251	8	0
II Rent	.....			26,67,333	1	8½
III Cesses	.....			85,889	9	9
IV Interest on Government securities	.....			74,232	4	2
V Other receipts, viz.—						
1 Debts recovered	40,530	2	4			
2 Lands sold	442	12	6			
3 Securities sold	80,304	2	8	1,21,277	1	6
VI Miscellaneous—						
1 Sale proceeds of movables, &c.	31,397	15	4			
2 Deposits	59,606	10	0½			
3 Pronami of Thakoorbarees ...	1,855	4	4			
4 Mutation fees	2,257	10	0			
5 Marriage presents	95	14	9			
6 Salamis	1,491	5	0			
7 Patta salami	1,011	0	0			
8 Produce of gardens	694	2	9			
9 Malikana rent of oro	6,822	8	6			
10 Refund of advances	36,533	11	6			
11 Ditto of expenditure ...	84	11	3			
12 Allowance recovered from Government for repairs to khals and embankments	21,755	9	0			
13 Petty sundries not detailed above	2,059	12	10	1,65,666	3	3½
GRAND TOTAL				33,50,649	12	5

Disbursements.

	Rs.	A.	P.	Rs.	A.	P.
VII Government revenue	.....			12,52,787	5	10
VIII Rent paid	.....			2,74,414	6	4
IX Cesses	.....			1,38,944	1	3½
X Management of property—						
1 Salary of Manager	29,781	3	3			
2 Establishment, travelling allowances, &c.	1,98,177	2	3			
3 Survey, settlement, &c. ...	5,412	10	3			
4 Repairs to cutcherry buildings	6,806	7	6			
5 Special establishment ...	10,387	9	0			
6 Contingencies	21,380	6	0½	2,71,945	6	3½
XI Law expenses—						
1 Salary of agents, &c. ...	11,564	9	2			
2 Legal Remembrancer's fees	1,806	10	0			
3 Other expenses	35,549	7	0½	48,920	10	2½
XII Maintenance of proprietor—						
1 Allowance to proprietors and family	1,05,609	3	4½			
2 Social ceremonies	36,611	9	5½			
3 Religious ceremonies... ...	1,15,373	6	6½			
4 Doctor's fees and medicine ...	5,659	9	10			
5 Other expenses	60,268	6	10½	3,23,522	4	1
XIII Education	.....			71,834	3	8
XIV Miscellaneous—						
1 District post assessment ...	7,813	1	1			
2 Municipal taxes	781	12	0			
2½ Embankment cesses	1,432	11	0			
3 Deposits repaid	57,458	6	1			
4 Schools	17,646	2	11			
5 Dispensaries	19,378	7	9			
6 Charities and donations ...	11,227	7	9			
7 Maintenance in efficient condition of estates, buildings, &c.	1,09,178	8	8½			
8 Improvement of land and property	33,482	14	6			
9 Home farms	7,822	4	9			
10 Keep of gardens	9,156	2	6			
11 Excess rent repaid	14	14	6			
12 Stock materials	5,278	8	3			
13 Advances	36,535	11	6			
14 Temporary loan	6,500	0	0			
15 Petty sundries	5,686	1	5	3,29,391	2	8½
XV Government office establishment, stationery and postage as well as 4 annas or treasury rates	.....			17,744	6	8
XVI Debts paid—						
1 Interest on principal debt ...	.....					
2 Principal debt	38,335	2	8½	38,335	2	8½
XVII Investments	.....			5,03,976	13	2
XVIII Cash balance to credit of the estate at the close of the Court's management ...	.....			78,833	13	5½
GRAND TOTAL				33,50,649	12	5

"*Demands on the estate and their payments.*—Subjoined is a tabular statement showing the demands and payments of the Government revenue, rent to superior landlords, and road and public works cesses for the whole period of the Court's management of the estate.

	Demands.			Payments.	Balances.
	Current.	Arrear.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Government revenue	11,80,725	72,062	12,52,787	12,52,787	.....
Rent to superior landlord	2,33,990	41,346	2,75,336	2,74,414	922
Road and public works cesses	1,33,497	5,509	1,39,006	1,38,944	62
Total ...	15,48,212	1,18,917	16,67,129	16,66,145	984

"*Demands and collections of rent and cesses.*—The demands and collections of rent and cesses for the period of the Court's management of the estate are shown in the table below:—

	Demands.			Collection.	Remission.	Balances.
	Current.	Arrear.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rent	28,24,194	3,67,595	31,91,789	26,67,333	1,17,751	4,06,764
Road and public works cesses	1,00,732	18,100	1,18,832	85,889	3,385	29,558
Total ...	29,24,926	3,85,695	33,10,621	27,53,222	1,21,136	4,36,322

The percentage of collections on the current demand is 94·1 and of remissions 4·1 only.

MIDNAPORE.

"*Classification of outstanding balances of rent and cesses.*—The subjoined statement shows the classification of the outstanding balances of rent and road and public works cesses :—

	Due when the estate was taken in charge.				Accrued during the Government management.					
	Bad and irrecoverable.	Doubtful and disputed.	Doubtful and not disputed.	Good and in process of recovery.	Not realizable before the close of the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful and not disputed.	Good and in process of recovery.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rent	1,400	1,800	47,241	1,595	.....	9,062	28,200	1,19,724	1,97,742	4,06,764
Cesses	8	100	20	.....	.....	542	3,900	4,278	20,710	29,558
Total ...	1,408	1,900	47,261	1,595	*Nil.*	9,604	32,100	1,24,002	2,18,452	4,36,322

Of the total outstanding balance of Rs. 4,36,322, Rs. 11,012 is bad and irrecoverable, being due from persons who have died or have absconded, or are in indigent circumstances, or whose lands have diluviated; Rs. 34,000 is doubtful and disputed, being interest calculated at exorbitant rates, demands that were never paid, and also abwabs or illegal cesses; Rs. 1,71,263 is doubtful but not disputed, being due from men of straw or persons in straitened circumstances; and the remainder (Rs. 2,20,047) is good, but as much of this sum represents interest and balances covered by instalment bonds for terms varying from three to forty years, it cannot be realized promptly. It is, however, likely to be recovered.

"*Effect of the Court's management of the estate on its rent-roll.*—As already noticed, the gross assets of the estate when it was brought under the control of the Court of Wards were Rs. 4,48,753 (rent Rs. 4,32,737 + road and public works cesses Rs. 16,016), while those at the close of the Court's management were Rs. 5,09,701 (rent Rs. 4,92,446 + road and public works cesses Rs. 17,255), showing an increase of Rs. 60,948 in the rent-roll of the estate, viz., in rent Rs. 59,709 and in road and public works cesses Rs. 1,239. The details of the increase of Rs. 59,709 shown under the head of rent are as follows :—

	Rs.
(1) By purchase of a three-annas share in the Tumlook zemindari	36,479
(2) By recovery of the property in the Allahabad district ...	235
(3) By excess quantities of land found in the possession of jalpai chakdars on re-measurement	3,094
(4) By progressive jamma of jalpai chaks settled by the late proprietor	3,967
(5) Collection charges which were allowed to ijardars, but added to the rent-roll on the expiry of the leases... ...	15,253
(6) By reclamation of waste lands	3,537
	62,565
Deduct decreases by diluvion and other causes	2,856
Net increase	59,709

It will be observed that no part of the entire increase of Rs. 60,948 (rent and cesses taken together) is on account of enhancement in the rate of rent.

"*Debts due to the estate and their collections.*—The following statement shows the debts due to the estate on accounts other than rent and cesses, and their payments :—

	Rs.	Rs.
Due when the estate was taken in charge	91,199	
Accrued during the Government management ...	29,245	
Total ...	...	1,20,444
Recovered	40,530	
Written off	10,120	
Total ...	...	50,650
Balance—		
Bad and irrecoverable	37,615	
Doubtful	20,179	
Good and in process of recovery	12,000	
Total ...	...	69,794

"*Debts due by the estate.*—The debts due by the estate are shewn in the statement below :— MIDNAPORE.

	Rs.	Rs.
Claims at date of assumption of charge	38,552	
Incurred since assumption of charge	1,200	
Total ...	...	39,752
Paid	38,335	
Reduction by compromise	915	
Total ...	...	39,250
Balance	...	502

"*Cost of management.*—The total expenditure incurred during the entire period of the Court's management under the head of management is Rs. 2,71,945, inclusive of Rs. 5,413 spent in survey and batwara. The percentage of this expenditure on the collections of rent and cesses amounting to Rs. 27,53,222 is 9·8. At first, while the demand throughout a great part of the property was a demand from farmers collected with little expense, the percentage was low. Gradually as the ijaras fell in and commission had to be paid to gomastas, the cost of collections increased. Moreover, additional mohurirs had to be employed. Indeed, if the supervising establishment had been raised, as I now see that it should have been, from time to time, the percentage would have been much higher. The percentages for each of the six years were as follows :—

In 1878-79	5·5
„ 1879-80	6·6
„ 1880-81	10·2
„ 1881-82	12·03
„ 1882-83	9·7
„ 1883-84	13·6

The year 1881-82 was an exceptionally unfavourable and the year 1882-83 an exceptionally favourable one for collection. Hence the rise in the percentage was not uninterrupted.

"*Houses on the estate.*—There are 10 houses and 12 temples belonging to the estate. The old residence at Gurh Kamalpur and the new residence at Gurh Rangibasan are the largest of the buildings. By standard of probable annual letting value they are valued at an aggregate sum of over Rs. 1,22,000, but the expenditure incurred in their construction was about three lakhs. With the exception of the new residence at Gurh Rangibasan and the temple of the family idol Gopaljee, all the buildings were in a most dilapidated condition when the Court took charge of the estate; but nearly all of them have undergone thorough repairs during the management of the Court of Wards at a total cost of Rs. 66,828.

* * * * * * * *

"*Litigation.*—There were 12 suits pending from the time of the late proprietor and 165 instituted during the Court's management of the estate, making the total number of suits 177. Of these 177 suits 118 were on behalf of the estate and the remaining 59 against it. The 118 suits on behalf of the estate were valued at Rs. 46,843 and the 59 against it were valued at Rs. 6,196. Of the 118 cases on behalf of the estate 100 were rent suits, 11 civil suits, 2 compensation suits, 1 suit for mesne profit, and the remaining 4 miscellaneous suits. Of these 118 suits 110 were decreed or decided in favour of the estate, 3 compromised, 1 pending, and the remaining 4 dismissed. So it will be seen that 96·6 per cent. of the cases have been decided in favour of the estate. * * * * Of the 59 suits brought against the estate, 20 suits, or 33·8 per cent., have been decreed or decided against it, 18 or 30·5 per cent. were dismissed or decided in favour of it, 6 compromised, 3 withdrawn, and the remaining 12 pending. * * *

Two thousand and seventy certificates were filed under Act VII (B.C.) of 1880 and were valued at Rs. 1,24,518. The total sum spent during the six years of Court's management of the estate under the head of law expenses was Rs. 48,921, or an average of Rs. 8,153½ per annum.

MIDNAPORE.

"*Works of improvement.*—Besides the Rs. 42,351 spent in the maintenance in efficient condition of embankments, khals and roads in the estate,* a sum of Rs. 33,483 was spent on the following works of improvement and public utility :—

	Rs.
(1) Embankments and khals ...	37,876
(2) Repairs to roads, &c., in the several bazars	4,475
Total	42,351

	Rs.
(1) In protecting the Gewakhali bazar from the encroachment of the river Rupnarayan	5,592
(2) Excavation of a large tank on the east side of Gurh Rangibasan	14,376
(3) Reclamation of old tanks	5,928
(4) Repairs and it construction of bridges at various places ...	7,587
Total ...	33,483

* * * * * * * *

"*Public Institutions supported by the estate.*—It will be seen from the cash abstract that Rs. 17,646 was spent on schools and Rs. 19,378 on dispensaries.

"*Construction of a ruth or car for the family idol Gopaljee.*—In June 1878, or in the first year of the Court's management of the estate, a deplorable accident, attended with much loss of life, occurred in connection with the celebration of the Ruthjatra festival. The estate had a very large car connected with the family idol Gopaljee. In June 1878, on the day of Soja Ruth, or the first Ruth festival, while the car was being dragged the presence of the crowd on both sides of the car was so great that seven men unhappily slipped underneath the wheels. Before the attention of the police, or those engaged in dragging the car, could be drawn to the incident, they were all crushed to death. As this car was very unwieldy, it was dismantled and replaced by a new one at a cost of Rs. 15,000.

"*Financial position of the estate and investment.*—The financial position of the estate is highly satisfactory. A sum of Rs. 5,03,977 was spent in the following investments :—

				Rs.
(1)	In the purchase of 3-annas share of the Tumlook zemindari ...			82,503
(2)	Ditto	ditto	of 33 bighas of mal lands ...	41
(3)	Ditto	ditto	of a small house adjoining to the Midnapore lodging-house ...	275
(4)	Ditto	ditto	of 4 per cent. Government securities for Rs. 4,33,400 ...	4,21,158
			Total ...	5,03,977

and there was a cash balance of Rs. 78,833-13-5½ in favour of the estate."

It will be seen from the above account that the Court of Wards' management has been very beneficial to the estate. The ryots are fairly prosperous and are on good terms with the managing agency and the proprietors. The proprietors' education was well attended to both in the Wards' Institution and at Midnapore itself. The eldest of the brothers speaks English fairly, and has acquired some knowledge of zemindary management. The Manager Baboo Umesh Chunder Mitter is a experienced and intelligent officer, and deserves credit for the success he has achieved.

26. *Barutter Hingly.*—Baboo Shib Churn Misser died in September 1882, leaving only his widow Srimati Brajeswari Debi, who was found in possession of his estate. The Court of Wards, under Act IX (B.C.) of 1879, declared the lady to be incompetent to manage the property, and it assumed charge of the property without undertaking the charge of her person. The late proprietor authorised his wife to adopt a son, but no specific proposal has yet been made on the subject. The property consists of four small revenue-paying estates and a large number of plots of rent-free lands and under-tenures scattered over an extensive area in six thanas in the south of

the district. There are also two houses, one at Barutter Hingly and the other at Tumlook. The soil of the estate is fairly fertile, though partially subject to inundation. The tenants are said to be well disposed towards the proprietor, and though they hold without pottahs, have acquired rights of occupancy. The current rent and cess demand of the estate is Rs. 6,299 and the sanctioned recurring charges are Rs. 5,063,* thus leaving a net profit of Rs. 1,236 per annum.

	Rs.
Government revenue	1,657
Rent to superior landlords	275
Cesses	310
Management of property	644
Law charges	96
Maintenance allowance, &c.	1,702
Miscellaneous	241
General management and treasury rates	138
Total ...	5,063

27. *Nyabasan.*—Maharajah Kristo Chunder Bhunj Deo of Mohurbhunge died in July 1882, leaving a son, Ram Chunder Bhunj Deo, aged 12 years. The person and the tributary estate of the minor have been taken under the direct charge of Government and placed under the management of the Superintendent of the Tributary Mehals in Orissa. The portion of his property, called the Nyabasan estate, in British territory, in respect of which he is simply a zemindar, has been brought under the management of the Court since June 1883 under Act IX (B.C.) of 1879. The following account of the property is given by the Commissioner :—

"The Nyabasan estate consists of two entire revenue-paying mehals, viz. Nyabasan and Baitalpore, bearing towji numbers 1,114 and 158 respectively, both situated in thana Gopiballabpore, about 36 miles south-west of the sudder station of Midnapore. Nyabasan, which is the principal property of the estate, is divided into two parts, viz. Nyabasan proper and Rohini Manbhandar, situated 14 miles apart. The former lies on both sides of the Subarnarekha, and the latter on the left bank of that river. Mehal Baitalpore is a trifling property lying within the boundary of Nyabasan proper. The area of Nyabasan proper, including Baitalpore, is about 16 square miles, nearly a third of which is overgrown with jungle of sal, ashan, and other timber trees, besides brushwood and valueless trees of various sorts, and the rest is arable land. Rohini Manbhandar is about 12 miles in length and 8 miles in breadth; about one tenth of its area is covered with jungle, and the rest is cultivable land. Excepting the forest lands, the soil of both parts is fertile, producing aman and aus paddy, sugarcane, and various rubi crops, such as mung, mushoor, biri, arhar, kurti, sesamum, linseed, surgocha and castor-oil, all of which are grown on an extensive scale. Cotton and tobacco are also grown to a certain extent. Tasar silk cocoons are also found in the forests on ashan trees. Nyabasan is the only part of the district in which castor-oil is produced in abundance. The soil appears to be also capable of producing potatoes, peas and gram, but they are not at present grown by the ryots. They may be introduced in the course of our management. The climate is dry and generally good, and the people appear to be healthy. The tenantry consists principally of Oriya Brahmins, Rajputs, Gwalas, Tamlies, Karans, Kurmies, Bhumyes, and Sonthals. A few of the Brahmins and Karans only can read and write. The language of the people here is Oriya. There was much ill-feeling between the late proprietor and the ryots, who went so far as to burn the cutcherry house of the estate at Nyabasan. This feeling of hostility apparently arose from the late proprietor's attempting to enhance rents in the estate, but independently of this the ryots of this part of the country are difficult to manage and inclined to be troublesome.

* * * * * *

"Of the two divisions of the estate, viz. Nyabasan proper and Rohini Manbhandar, the former was during the late proprietor's time under direct management and the latter leased out for nine years up to Pous 1298 Amli (seven years hence). But the lessee being oppressive, the ryots withheld payment of their rents to him, and he was thus compelled to relinquish his lease. Consequently the entire estate is now under direct management. But excepting a few villages (of which the rent is collected by gomastas paid by the estate) the rents in general are collected not from the cultivators direct, but from the representative ryots, called mondals or prodhans, who are generally appointed from among the people of the place for five to seven years. They sometimes hold one large village and sometimes a group of several small villages. They receive for their remuneration usually from 12½ to 15 per cent. of the gross assets of the village or group of villages assigned to their charge. The post of a mondal or prodhan is as a general rule treated as hereditary, but when a prodhan defaults he can be turned out. He is responsible for the rent of his area whether he collects it or not from the ryots. If a ryot defaults the prodhan has to sue him in the civil court. The prodhan does not furnish accounts. This is the system in force more or less all over Orissa, where the prodhans are known as sarbarahkars. It is also the system prevalent in the jungle mehals of Midnapore. There are 226 prodhans in the Nyabasan portion and 116 in the Rohini portion of the estate. In the few villages which are now under khas collection properly so called (*i.e.* in which collections are made by gomastas paid by the estate) there

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were formerly prodhans who fell into arrears and were therefore ousted, and it will probably be found desirable as occasion offers to replace them on their former footing. There are in all about 600 villages in the estate. In each large village or in each group of two to five small villages there is a borua, a chowkidar, a chetyal, and a deluria. The borua gets Rs. 2 or Rs. 3 a year from the estate, and something from the villagers. The remuneration he gets from the zemindar is paid by the prodhan, who recoups himself by adding it to the saranjami or collection expenses he receives from the estate. The borua's duty is principally to assist in collecting the rent. Each chowkidar holds free of rent 10 bighas of land from the estate in lieu of wages. His post is generally hereditary. The chetyal is paid Rs. 2 or Rs. 3 per annum by the prodhan from his saranjami, but he is appointed by the estate. The deluria is in charge of the pooja or worship expenses of the village idols. He holds a small quantity of rent-free land to defray the expenses of worship as well as for his own maintenance. He also receives occasional contributions from the villagers. Besides the above village servants, there are 68 pykes in the two divisions of the estate. Over every 10 or 12 of these pykes there is a headman known as bhaluk, and over four bhaluks there is a headman called dalbehara or dolsedar. The duties of the dolsedars are to assist the estate in the collection of rent from the prodhans and sometimes (when deputed) to assist the prodhans in their collection of rent from the ryots. They also keep watch at the estate cutcherries, and do other such work. To each pyke are assigned 15 bighas of land in lieu of wages; similarly, to a bhaluk 25 bighas, and to a dalbehara 40 bighas.

* * * * * * * *

"The lands of the Rohini portion of the estate were measured and a regular jumabundi at enhanced though fair rates of rent was made some seven years ago during the lifetime of the late proprietor; no fresh settlement is required for this portion of the estate. As regards Nyabasan proper, including Baitalpore, a fresh and more regular jumabundi is necessary, as the quantities and classification of lands entered in the present jumabundi are not accurate, and the rates of rent are considerably lower than those obtaining in neighbouring pergunnahs including Rohini for the same classes of lands. With a view to make proper settlement of this portion of his estate at enhanced but equitable rates, the late proprietor had the lands measured a short time before his death. He was much opposed in this proceeding by the ryots, and after continual fighting for four or five years an amicable settlement was brought about between him and the ryots by the execution of a registered agreement on 30th Srabon 1288 Amli (14th August 1881), or a short time before his death, in which the dispute about the two principal points of rates of rent and standard of measurement has been settled. The rates* proposed are fair and equitable both to the tenants and the estates, and considering the fertility of the soil they are by no means high. The Collector reports that the existing rates are much below the average rates proposed in the agreement for the several classes of lands as well as those paid in other parts of his district, and for lands of similar descriptions. Most of the measurement papers which were at first made in Oriya were translated into Bengali during the time of the late proprietor, and the rest are now being done; but the work of measurement having been completed just before his death, the preparation of chittas, khattyans, ekwals and jumabundis yet remains to be done. The measurements have been tested by our Manager here and there, and are reported to be generally correct. By the new settlement the gross assets of the whole estate will increase by about 25 per cent.

	From			To		
	Rs.	A.	P.	Rs.	A.	P.
* For a bigha of Gul land	0	8	0	1	0	0
" " " Kala	0	12	0	1	0	0
" " " Aus	0	4	0	0	10	0
" " " Char	0	10	0	1	2	0

* * * * * * * *

"There are four reserved forests in the estate, viz. three in Nyabasan proper and one in Rohini. The Collector reports that he has seen a good part of them, and states that the sal and other timber trees are small and mostly crooked, and not fit to be reserved for use as timber. He, however, proposes to introduce in the estate an economical system of forest conservancy by utilizing the services of the pykes who enjoy jaghirs in the protection of those trees which are straight and may, if reserved, become valuable, and to dispose of the rest gradually by issuing printed *churs* annually to the ryots who may require them for fuel on payment of a small nominal fee on the system already in force in the adjacent ward's estate of Jhargram. The annual income to the estate from this source is estimated at Rs. 300 only."

The Board have sanctioned the proposed continuance of the revenue system of the estate above described and the settlement charges amounting to Rs. 3,135.

The gross assets of the estate (inclusive of the Tikait,* the Patrat† and the Debseba‡ mouzahs and exclusive of the Balman§ mouzahs) are rent Rs. 23,799 and cesses Rs. 896, or in all Rs. 24,695. The sanctioned recurring charges are Rs. 13,282.‖ The annual profits are therefore Rs. 11,413. Baboo Kali Narayan Rai has been appointed Manager of the estate on a salary of Rs. 200 per mensem; he has furnished security in landed property to the value of Rs. 1,500, and has executed an agreement for liquidated damages to the extent of Rs. 5,000. The total cost of management is 19 per cent. on the gross assets. The percentage is no doubt high, but the only way in which it could be reduced would be by employing a less highly paid Manager, and it would be difficult to get a really good man for less salary. The management charges will, however, be reduced as soon as the settlement is completed. The debts due by the estate when taken in charge were Rs. 5,316, of which Rs. 2,882 have been paid and Rs. 411 have been reduced by compromise, leaving a balance of Rs. 2,023, of which Rs. 1,667 are disputed. The debts due to the estate are Rs. 2,000, which represent the paddy loans made by the late proprietor to the ryots of the estate in time of need, and can be realised only in specially favourable years.

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* Tikait mouzahs are those the proceeds whereof form the appanage of the Tikait or heir-apparent to the Raj.

† Patrat mouzahs are those the proceeds of which go to the Pat Rani or senior wife of the Maharajah. There is now no Pat Rani, the minor being not married as yet.

‡ Debseba mouzahs are those the proceeds of which are spent in worship and in the performance of religious ceremonies.

§ Balman mouzahs are those that are assigned to the relatives and dependents of the Maharajah in lieu of maintenance allowances.

‖

	Rs.
Government revenue	3,420
Cesses	2,152
Management	4,700
Law	194
Religious ceremonies	2,295
Miscellaneous	212
Rates	309
Total ...	13,282

28. *Sultangacha.*—The ward Noni Gopal Mookerjee attained his majority in October 1883, but with his consent the estate remains under the management of the Court of Wards until his youngest brother shall also come of age. The entire demand of revenue amounting to Rs. 75,786 was paid. Of the rent (Rs. 23,511) and cesses (Rs. 6,424) due from the estate, Rs. 7,843 and Rs. 518 respectively are shown as balances which were paid after the close of the year. The current (rent Rs. 1,51,565 and cesses Rs. 4,818) demand was Rs. 1,56,383 and the arrear (rent Rs. 4,80,152 and cesses Rs. 4,994) demand amounted to Rs. 4,85,146, making a total (rent Rs. 6,31,717 and cesses Rs. 9,812) of Rs. 6,41,529, of which (rent Rs. 1,38,358 and cesses Rs. 2,976) Rs. 1,41,334, or 90 per cent. on the current demand, were collected against 78 per cent. in the previous year, and Rs. 39,907 on account of rent were remitted, leaving an outstanding balance (rent Rs. 4,53,452 and cesses Rs. 6,836) of Rs. 4,60,288; of this Rs. 3,57,054 are irrecoverable or doubtful of recovery, and the remainder is good and in process of recovery; the balances are being gradually examined and reported for remission. The debts due by the estate during the year were Rs. 1,53,002, of which Rs. 72,116 were paid, leaving a balance of Rs. 80,886. Of the payments made, Rs. 40,000 were raised by loan at the moderate interest of 6 per cent. per annum, and the remaining Rs. 32,116 were paid from the collections of the estate. The cash balance of the previous year was Rs. 17,224, and the receipts during the year under report amounted to Rs. 2,14,172, making a total of Rs. 2,31,396, of which Rs. 2,21,578 were disbursed, leaving a cash balance of Rs. 9,818. Of the expenditure, Rs. 20,561 represent the management charges, which were 13 per cent. on the current rent and cess demand, Rs. 4,736 law charges, Rs. 11,978 maintenance of proprietor and family, including social and religious ceremonies, Rs. 720 and Rs. 560 for the support of schools and dispensaries respectively, Rs. 978 for the repairs of cutcherry and other buildings, and Rs. 675 in the construction of a bund at Mustafapore and repairs to khals in Tumlook.

HOOGHLY.

SECTION II.

PRESIDENCY DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken, or price of land, and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
24-Pergunnahs	Wards' Estates.																				
	Jainagore ...	Chandra Narain Pal ...	57	Act XXXV of 1858 ...	1863	.....	364	43	407	619	20	639	892	619	26	563	22	585	91·5	.....	8
	Halishahar ...	Jageswar Rai Chaudhuri.	20	Act XL of 1858 ...	1865	656	1,216	155	2,027	2,880	87	2,967	483	3,805	114	2,449	70	2,519	84·9	.....	519
	Baranagore ...	Heralall Banerji ... / Motilall Banerji ...	11 / 9	Ditto ...	1876	362	159	73	594	4,666	81	4,747	363	9,153	169	4,375	107	4,482	94·4	631	264
	Bawali ...	Radha Binode Mundal... / Gopi Krishna Mundal ...	19 / 12	Ditto ...	1877	12,088	3,420	1,095	16,603	28,503	628	29,131	3,927	49,467	2,472	23,550	167	23,717	81·4	.....	2,159
	Bhowanipore ...	Roma Prasad Rai Chaudhuri.	16	Ditto ...	1877	1,084	685	134	1,903	4,206	124	4,330	4,614	9,613	324	3,512	114	3,626	83·7	.....	619
	Belghoria ...	Tincorri Debya	17	Act IX (B.C.) of 1879	1882	956	35	85	1,076	2,283	84	2,367	982	2,906	147	2,686	91	2,777	117·3	.....	286
Nuddea	Nuddea ...	Kumar Khetish Chandra Rai.	15	Act IV (B.C.) of 1870	1872	74,241	2,417	10,462	87,120	1,52,359	8,957	1,61,316	22,725	2,28,027	12,934	1,46,700	8,727	1,55,427	96·3	16,418	14,337
Jessore	Narail* ...	Upendra Chandra Rai ... / Kiran Chandra Rai ...	18 / 16	Act XI of 1858 ...	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sunkerpore ...	Ajodhya Lall Mukerji ... / Bhuban Ranjan Mukerji. / Pyari Kumari Debya ... / Mandodari Debya ...	24 / 18 / 19 / 16	Oudh Land Revenue Act XVII of 1876.	1879	16,618	.....	2,545	19,163	25,640	2,262	27,902	1,226	25,687	2,265	25,626	2,260	27,886	99·9	.....	1
Moorshedabad	Nashipore. Mal ...	Rani Subhadra Kumari / Kumar Ranjit Singu ...	41 / 18	Regulation X of 1793...	1866	1,83,381	9,371	22,580	2,15,332	2,67,411	19,508	2,86,919	5,948	3,71,435	26,861	2,64,137	19,144	2,83,281	98·7	.....	3,148
	Nashipore. Debutter ...	Rani Subhadra Kumari	41	Act IV (B.C.) of 1870	1878	83,349	14	11,297	94,660	1,07,676	11,211	1,18,887	9,826	1,59,936	15,347	1,11,594	10,655	1,22,249	102·8	.....	1,371
	Cassim Bazar† ...	Sasi Sundari Debya ...	63	Regulation X of 1793...	1867	675	701	252	1,628	5,766	268	6,034	2,123	9,602	528	5,447	245	5,692	94·3	.....	22
	Choa† ...	Hari Prasad Chaudhuri	21	Act XL of 1858 ...	1870	63	.....	42	105	559	24	583	1,937	3,534	148	390	5	395	67·7	.....	.....
	Bashpore ...	Janoki Nath Singh ...	19	Act IV (B.C.) of 1870...	1874	1,388	20	275	1,683	4,698	175	4,873	335	8,992	551	5,001	239	5,240	107·5	.....	152
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto	1876	2,656	203	212	3,071	4,585	187	4,772	1,672	7,964	548	2,263	273	2,536	53·1	.....	26
	Cassim Bazar ...	Ashutosh Nath Rai ...	7	Act IX (B.C.) of 1879...	1880	72,691	2,567	18,205	93,463	2,94,259	11,253	3,05,512	1,62,488	8,00,757	35,112	3,20,961	13,165	3,34,126	106·0	.....	39,914
Khulna	Satkhira ...	Joint estate of Girija Nath Rai Chaudhuri. / Satyendra Nath Rai Chaudhuri. / Manamatha Nath Rai Chaudhuri‡	19 / 17 / 24	Act IV (B.C.) of 1870	1872	1,25,629	70,731	21,356	2,17,716	3,58,792	14,026	3,72,818	51,957	7,86,118	51,829	2,19,695	8,689	2,28,384	61·2	1,472	88,606
	Ditto ...	Separate estate of Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri.	.....	Ditto	1872	6,134	2,899	272	9,305	13,978	461	14,439	5,836	21,294	686	5,308	57	5,365	37·1	.....	10,241
				Total ...	...	5,81,971	94,802	89,083	7,65,856	12,78,880	69,356	13,48,236	2,77,334	24,98,909	1,50,061	11,44,257	64,030	12,08,287	89·6	18,521	1,61,673

PRESIDENCY DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 23 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24-Pergunnahs	Jainagore ...	Chander Narain Pal ...	57	Act XXXV of 1858 ...	1863	...	651	24	56	4	54	...	...	54	8·4	201	...	...	...	...	720	510	.....	.....	1874-75, para. 57.
	Halishaha ...	Jageswar Rai Chaudhuri.	20	Act XL of 1858 ...	1865	7	2,175	437	1,164	41	323	...	...	323	10·8	...	...	...	42	...	2,968	188	.....	.....	1874-75 „ 58.
	Baranagore ...	Heralall Banerji ... / Motilall Banerji ...	11 / 9	Ditto ..	1876	...	48	...	4,527	62	585	...	...	585	12·3	600	...	...	...	126	2,937	1,492	.....	27,229	1877-78, paras. 102 to 111.
	Bawali ...	Radha Binode Mundal... / Gopi Krishna Mundal ...	19 / 12	Ditto ...	1877	224	4,858	246	25,917	2,305	1,803	...	...	1,803	6·5	4	...	...	300	...	22,816	4,880	33,710	134	1877-78 „ 119 „ 130.
	Bhowanipore ...	Roma Prasad Rai Chaudhuri.	16	Ditto ...	1877	...	699	5	5,822	171	341	...	...	341	7·8	...	...	...	...	...	3,463	5,055	.....	.....	1877-78 „ 112 „ 118.
	Belghoria ..	Tincorri Debya	17	Act IX (B.C.) of 1879	1882	...	52	...	172	56	553	...	...	553	23·7	458	...	...	40	...	2,098	896	48	292	
Nuddea	Nuddea ...	Kumar Khetish Chundra Rai.	15	Act IV (B.C.) of 1870	1872	4,267	27	138	78,181	4,207	10,872	3	261	11,136	6·9	...	1,260	120	8,650	1,318	1,71,733	14,690	1,39,932	.....	1874-75 „ 66 „ 70.
Jessore	Narail* ...	Upendra Chandra Rai... / Kiran Chandra Rai ...	18 / 16	Act XL of 1858 ...	1870	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	.....	.....	.....	
	Sunkerpore ...	Ajodhya Lall Mukerji ... / Bhuban Ranjan Mukerji. / Pyari Kumari Debya ... / Mandodari Debya ...	24 / 18 / 19 / 16	Oudh Land Revenue Act XVII of 1876.	1879	...	...	73	61	4	.....	...	...	.....	...	...	...	...	...	...	23,807	5,306	.....	.....	1879-80 „ 79 „ 81.
Moorshedabad	Nashipore. Mal ...	Rani Subhadra Kumari / Kumar Ranjit Singh ...	41 / 18	Regulation X of 1793...	1866	58	4,374	592	1,06,098	7,717	7,583	...	...	7,583	2·6	...	36	...	2,878	...	2,58,188	23,692	.....	.....	1874-75 „ 84 „ 90.
	Nashipore. Debutter...	Rani Subhadra Kumari	41	Act IV (B.C.) of 1870	1878	18,038	44	26,328	48,342	4,692	3,332	...	...	3,332	2·8	2,250	...	...	4,284	...	1,11,242	12,338	.....	99,125	1878-79 „ 96 „ 102.
	Cassim Bazar†...	Sasi Sundari Debya ...	63	Regulation X of 1893...	1867	...	61	4	4,155	283	474	...	...	474	7·8	...	31	...	...	...	5,934	1,398	.....	.....	1874-75 „ 94 „ 96.
	Choa† ...	Hari Prasad Chaudhuri	21	Act XL of 1858 ...	1870	...	217	...	3,144	143	527	...	...	527	90·3	...	...	...	...	...	242	1,563	1,880	.....	1874-75 „ 113 „ 115.
	Bashpore ...	Janoki Nath Singh ...	19	Act IV (B.C.) of 1870	1874	...	14	...	3,992	312	641	...	...	641	13·1	...	3	...	...	...	3,490	1,593	.....	.....	1874-75 „ 111 & 112.
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	...	67	7	5,701	275	268	...	...	268	5·6	...	...	...	...	...	3,928	38	.....	.....	1876-77 „ 141 to 147.
	Cassim Bazar ...	Ashutosh Nath Rai ...	7	Act IX (B.C.) of 1879	1880	51	21	27	3,11,259	16,528	55,414	2,379	1,571	59,364	19·4	5,311	3,700	1,959	11,235	1,978	2,97,430	1,55,551	1,56,946	3,811	1880-81 „ 120 „ 128.
Khulna	Satkhira ...	Joint estate of Girija Nath Rai Chaudhuri. / Satyendra Nath Rai Chaudhuri. / Manamatha Nath Rai Chaudhuri‡.	19 / 17 / 24	Act IV (B.C.) of 1870	1872	37,438	35,476	8,673	5,63,549	43,045	21,338	560	265	22,163	5·9	43,212	1,756	27	562	51	2,71,028	31,620	.....	1,63,738	
	Ditto ...	Separate estate of Girija Nath Rai Chaudhuri and Satyenda Nath Rai Chaudhuri.	.....	Ditto ...	1872	933	4,053	336	14,488	630	539	...	...	539	3·7	2,667	...	...	...	...	11,837	6,399	6,420	783	1874-75 „ 47 „ 51.
				Total ...	...	61,016	52,837	36,890	11,76,628	80,475	1,04,647	2,942	2,097	1,09,686	8·1	54,703	6,786	2,106	27,991	3,473	11,93,861	2,67,209	3,39,370	2,95,112	

* The return of this estate has not been received.
† These two estates were released on the 1st January 1884 and 1st June 1883, respectively.
‡ The six annas share of Manamatha Nath Rai Chaudhuri in the estate was released in September 1883.

SECTION II.

PRESIDENCY DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken, or price of land, and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
	Attached Estates.																				
24-Pergunnahs.	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859 ...	1871	.....	.....	.....	.....	24,082	.....	24,082	48,200	35,346	.....	20,055	.....	20,055	83·2	50,000	255
24-Pergunnahs.	Bhowanipore...	Roma Prasad Rai Chaudhuri. Hari Prasad Rai Chaudhuri.	Not known.	Act X of 1877 ...	1880	7,801	293	1,538	9,632	21,929	1,135	23,064	28,366	36,646	2,574	21,358	966	22,324	96·7	.....	748
Nuddea.	Kissengunge ...	Mrs. C. Bruce ...	.....	Ditto ...	1882	.....	3,153	101	3,254	3,551	101	3,652	568	6,427	182	3,196	134	3,330	91·1	.....	650
Jessore.	Rajghat ...	Sarup Chandra Mittra and others.	Not known.	Act X of 1872 ...	1877	.....	.....	.....	.....	40	1	41	218	40	1	30	1	31	75·6	.....	.....
Khulna.	Ramnagore ...	Eleven proprietors ...	.....	Regulation V of 1817	1868	15,327	8,195	4,611	28,133	62,291	3,685	65,976	25,518	95,460	6,989	65,166	3,714	68,880	104·4	4,367	3,770
				Total ...	...	23,128	11,641	6,250	41,019	1,11,893	4,922	1,16,815	1,02,870	1,73,919	9,746	1,09,805	4,815	1,14,620	98·1	54,367	5,423
	Trust Estates.																				
24-Pergunnahs.	Orphangunge Bazar.	The estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	.....	397	.....	397	46,581	.....	46,581	3,15,150	49,494	.....	45,506	.....	45,506	99·8	.....	.....
Khulna.	Syudpore ...	Donor Raja Mahomed Moshin.	.....	Regulation XIX of 1810	1816	95,254	5	16,263	1,11,522	1,71,361	13,868	1,85,229	59,396	2,54,182	19,329	1,55,257	12,908	1,68,165	90·7	8,694	675
				Total ...	...	95,254	402	16,263	1,11,919	2,17,942	13,868	2,31,810	3,74,546	3,03,676	19,329	2,00,763	12,908	2,13,671	92·1	8,694	675
				Grand Total ...	...	7,00,353	1,06,845	1,11,596	9,18,794	16,08,715	88,146	16,96,861	7,54,750	29,76,504	1,70,136	14,54,825	81,753	15,36,578	90·5	81,582	1,67,771

SECTION II.

PRESIDENCY DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay establishment, travelling allowance, and contingencies.	Construction and repairs of cutchery buildings.	Survey and settlement charges.	Total of columns 23 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Attached Estates.																								
24-Pergunnahs.	Port Canning Municipal Estate.	.....	.....	Act VIII of 1859 ...	1871	...	...	...	14,117	...	2,373	...	...	2,373	9·8	50,000	...	130	...	5,547	19	60,441	.....	4,61,679	1 879-80, paras. 65 to 68.
24-Pergunnahs.	Bhowanipore...	Roma Prasad Rai Chaudhuri. Hari Prasad Rai Chaudhuri.	Not known.	Act X of 1877 ...	1880	3	144	39	15,210	1,611	1,434	...	...	1,434	6·2	.....	...	...	...	...	12,247	37,757	.....	1,19,192	
Nuddea.	Kissengunge ...	Mrs. C. Bruce	.....	Ditto ...	1882	...	5,632	176	3,231	48	307	...	...	307	8·4	.....	...	...	25	...	3,879	337	.....	.....	1882-83, para. 78.
Jessore.	Bajghat ...	Sarup Chandra Mittra and others.	Not known.	Act X of 1872 ...	1877	...	...	...	10	...	.....	...	4	4	9·7	.....	...	...	...	...	2	243	.....	.....	1877-78, para. 163.
Khulna.	Ramnagore ...	Eleven proprietors ...	.....	Regulation V of 1817	1868	8	149	8	23,715	2,335	8,737	312	...	9,049	13·7	.....	...	...	68	549	67,493	25,376	.....	513	1878-79 paras. 81 to 86.
				Total ...	...	11	5,925	223	56,283	3,994	12,851	312	4	13,167	11·2	50,000	...	130	93	6,096	83,640	1,24,154	.....	5,81,384	
	Trust Estates.																								
24-Pergunnah.	Orphan gunge Bazar.	The estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	...	...	...	3,150	...	3,822	...	...	3,822	8·2	.....	...	...	...	36,965	2,278	3,17,591	.....	.....	1881-82, paras. 92 to 96.
Khulna.	Syudpore ...	Donor Raja Mahomed Moshin.	.....	Regulation XIX of 1810	1816	...	...	...	98,926	6,422	3,209	103	184	3,496	1·8	.....	1,928	596	...	60	1,76,294	54,556	.....	31	1877-78, paras. 164 to 172.
				Total ...	...	...	...	...	1,02,076	6,422	7,031	103	184	7,318	3·1	.....	1,928	596	...	37,025	1,78,572	3,72,147	.....	31	
				Grand Total ...	...	61,027	58,762	37,113	13,34,987	90,891	1,24,529	3,357	2,285	1,30,171	7·6	1,04,763	8,714	2,832	28,084	46,594	14,56,073	7,63,510	3,39,370	8,76,527	

SECTION II.

PRESIDENCY DIVISION.

29. During the year there were 25 (18 wards, 5 attached, and 2 trust) estates under management, including the Choa and Cassim Bazar (Sasi Sundari Debya's) estates, which were released from the jurisdiction of the Court of Wards and the Port Canning estate, which ceased to be under attachment in consequence of its purchase by Government. The return for the Narail estate has not been received. The demands of revenue, rent, and cesses due from the estates were Rs. 7,23,773, Rs. 1,68,333, and Rs. 1,46,424, of which Rs. 61,027, Rs. 58,762, and Rs. 37,113 respectively were left unpaid. Of the balance Rs. 37,438, Rs. 35,476, and Rs. 8,673 are due from the Satkhira main estate. The balance of revenue (Rs. 18,038) and cesses (Rs. 26,328) due from the Nashipore Debutter estate was paid after the close of the year. The arrear (Rs. 14,58,779) and current (Rs. 16,96,861) demand of rent and cesses due to the estates was Rs. 31,55,640. The collections amounted to Rs. 15,36,578, * or 90 per cent. on the current demand against 99 per cent. in the previous year. This unsatisfactory result is chiefly due to the Satkhira estate. The financial administration of the large estates of Cassim Bazar and Nashipore was creditable to the managers concerned. The remissions amounted to Rs. 1,93,194, of which Rs. 1,73,960, were granted in the Cassim Bazar estate alone. The balance was Rs. 14,25,878, of which Rs. 6,06,594 and Rs. 3,27,787 are due to the Satkhira and Cassim Bazar estates respectively. The total management charges were Rs. 1,30,171, 7 per cent. on the current rent and cess demand. The sum of Rs. 1,04,703 was paid on account of private debts due by the estates, and the amount unpaid at the close of the year was Rs. 8,76,527, of which Rs. 4,61,679, Rs. 1,63,738, and Rs. 1,19,192 are by the Port Canning, Satkhira, and Bhowanipore (attached) estates. The Port Canning estate has been bought in by Government at a civil court sale in execution of the debt due to Government, and the amount shown against this estate is therefore nominal. The expenditure for the support of schools and dispensaries was Rs. 8,714 and Rs. 2,832 respectively. For the repairs of houses and for works of improvement Rs. 28,084 and Rs. 46,594 were spent. Including Rs. 7,54,750, the cash balance of the previous year, the total receipts were Rs. 25,40,681, of which Rs. 17,77,171 were disbursed, including Rs. 1,15,886 invested in Government securities, leaving a cash balance at the close of the year of Rs. 7,63,510, besides Government securities to the value of Rs 3,39,370.

*Includes excess collections of Rs. 10.

24-PERGUNNAHS.

30. *Port Canning.*—The current (Rs. 24,082) and arrear (Rs. 11,264) demand of rent due to the estate was Rs. 35,346, of which Rs. 20,055, or 83·2 per cent. on the current demand, were realised, and Rs. 1,174 remitted, leaving a balance of Rs. 14,117, of which Rs. 6,332 are said to be doubtful of recovery, Rs. 2,373 and Rs. 19 were spent under the heads of "management" and "law," Rs. 130 were given in aid of dispensaries, and Rs. 5,547 were laid out in repairs to the Koomakhally cutcherry-house, sluices, and embankments. The cash balance at the close of the year was Rs. 60,441. In the execution of the Government decrees against the Municipality, the estate was put up to public auction and bought by Government on the 5th November 1883 for Rs. 50,000. The Government has thus purchased the right, title, and interest of the Municipality, and has become the proprietor of the whole estate, with the exception of a number of fee-simple town lots, which were redeemed by the proprietors in exchange for municipal debentures, and in which the Municipality had no right whatever. This estate (like every other estate, the property of Government, on account of which the Collector receives payment from tenants) will be entered in the Collectorate register of revenue-paying lands, and will be excluded for the future from the Board's report on the administration of wards' and attached estates.

31. *Bhowanipore* (*attached*).—The estate which is situated in Jessore and Khulna, and forms a part of the estate of the Bhowanipore ward and his uncle Hari Prasad Roy Chaudhuri, was attached in execution of a decree held by the late Haro Prasad Roy Chaudhuri. The original debt amounted to Rs. 1,02,628, but at the close of the year under report it had increased, with interest, to Rs. 1,19,192. To prevent the sale of the estate, three applications under section 326 of the Civil Procedure Code have been from time to time made to the Sub-Judge of Jessore, but the order of the Sub-Judge sanctioning the application was set aside by the High Court on the motion of the judgment-creditor. A fourth application was made during the year under report with a scheme for the liquidation of the debt in thirteen years. Before the date fixed for hearing the judgment-creditor died, and his legal representatives having failed to take steps in the matter, his application for execution of the decree was struck off. His executrix has, however, since revived the execution, and a fresh application under section 326 of the Civil Procedure Code has been filed. If this application should be granted, the surplus profits which have been accumulating, and which amounted to Rs. 37,757 at the close of the year under report, will be paid towards the liquidation of the debt.

32. *Orphangunge.*—Under the orders of Government in the Financial Department, No. 735, dated 16th March 1881, it was decided that the Orphangunge market estate of Kidderpore should be brought under the Board's control from the 1st April 1881, and that the contract rate as mentioned in section IV of the rules relating to wards' and attached estates and the four annas per cent. on the current demand of rent levied on wards' estates to defray part of the expense of treasury and account establishments should be charged on the estate in addition to the present cost of management. From that time the property has been managed by the Board as a trust estate, and all the returns required for wards' and attached estates have been furnished in the ordinary course. The Accountant-General has now challenged this procedure, and points out that as the receipts and charges of the estate are finally adjusted under service heads, the Board's rules regarding wards' and attached estates are inapplicable to the management, and that the accounts ought to be liable to the same audit in his department as is applied to all Government estates. The question therefore arises whether the Orphangunge market is in future to be administered as a trust estate, or whether it should not be treated like any other Government estate under the Collector. The market was originally the property of the Military Orphan Society, and there is nothing on record in the Board's office to explain the circumstances under which it passed from the hands of the Society into those of Government. The Board are only able to say that as a fact the property came under Government some time before 1870, and that its management was then vested in the Military Fund Department under the Government of India. The designation of "trust estate" which has since been applied to the property appears to be derived from the fact that the profits of the market were on the dissolution of the Military Orphan Society devoted by the Government of India to maintaining the orphanage which the society had founded. In the year 1870 a Committee appointed under the order of the Government of India, of which the late Mr. Justice Loch was President, recommended that the management of the market should be transferred from the Military Fund Department and vested in the Collector of the 24-Pergunnahs. Effect was given to this recommendation in the order of the Government of India, Military Department, No. 261, dated 6th April 1871. From that date up to the 31st March 1881, the market remained under the management of the Collector, and the whole of the proceeds were credited, as they still are, to the Imperial Revenues. From the 1st April 1881, as already explained, the supervision of the Commissioner and Board has been exercised, and the market has been treated as a trust estate, and like other trust estates has, under the orders of Government in the Financial Department above referred to, been administered under the rules applicable to wards' and attached estates. The proceeds of the estate are, however, entirely credited to the Imperial Revenues, and the charges are also borne by Government. Under these circumstances the term "trust estate" is hardly applicable, and the Board have accordingly proposed that the orders of the 16th March 1881 should be modified so far as to exclude the Orphangunge

24-PERGUNNAHS.

market from the list of trust estates specified therein. If this be done, the market will no longer be liable to the payment of the special rates which are charged on all trust estates, and it will in future be treated in all respects like any other estate the property of Government.

NUDDEA.

33. *Nuddea.*—The demands of revenue, rent, and cesses against the estate were Rs. 78,512, Rs. 2,842, and Rs. 10,471, of which Rs. 4,267, Rs. 27, and Rs. 138, respectively, were left unadjusted ; the balance of revenue was payable in June 1884, *i.e.*, after the close of the year. The rental of the estate was raised by Rs. 2,519 from various causes. The year opened with an arrear demand (rent Rs. 75,668 and cesses Rs. 3,977), of Rs. 79,645, and the current demand (rent Rs. 1,52,359 and cesses Rs. 8,957), was Rs. 1,61,316, making a total of Rs. 2,40,961 ; the collections (rent Rs. 1,46,700 and cesses Rs. 8,727) were Rs. 1,55,427 ; the remissions of rent amounted to Rs. 3,146; the balance was Rs. 82,388, of which Rs. 4,724 only are reported to be bad and irrecoverable. The collections of rent and cesses were 96 and 97 per cent. respectively on the current demands, against 108 and 93 per cent. in the previous year. The falling off in the collections is said to be due to default made by patnidars. The debts due to the estate during the year were Rs. 2,678, of which Rs. 1,182 were recovered, leaving an outstanding balance of Rs. 1,496. Including Rs. 22,725, the cash balance of the previous year, the total receipts were Rs. 2,08,907; disbursements, including Rs. 16,000 paid for the purchase of Dr. Bensley's house, and Rs. 9,568 invested in Government securities, were Rs. 1,94,218; the cash balance at the close of the year was therefore Rs. 14,689. The cost of management, including Rs. 261 for repairs to cutcherry buildings, was Rs. 11,136, or 6 per cent. on the current rent and cess demand. Rs. 8,650 were spent in the repairs of the archways leading to the Rajbari and other houses belonging to the estate, and Rs. 318 were laid out on works of improvement ; Rs. 1,260 and Rs. 120 were given in aid of schools and dispensaries respectively. Maharani Bhubunnessuri Devi, adoptive mother of the minor, died during the year, leaving property of the value of Rs. 20,000 ; Rs. 9,424 were expended for her *sradh* ceremony. The Maharajah is at Berhampore under the tuition and care of Mr. Oswell ; he has made fair progress in his studies, and is preparing for the entrance examination. He takes a healthy interest in games and out-door sports, and his behaviour is reported to have been satisfactory.

With reference to paragraphs 5 and 14 of the Government resolution on last year's report, special enquiries were made into the condition of the tenantry of the Nuddea Raj, and the result has been reported to Government. The Board are glad to be able to say that the account given last year of the poverty-stricken condition of the people no longer obtains, and that there is no rack-renting in the estate. The rates of rent indeed are somewhat lower than the general rates prevalent in the district. In regard also to the question of the sufficiency of the profits derived by cultivators, it has been shewn that the previous calculations were wrong ; but there is no doubt that the lands of the estate yield a small gross outturn of produce. The Board fear that such a result is inseparable from the prevalence of the ootbundi system of tenure.

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34. *Narail.*—In the report for 1881-82 the management of both the separate estate of the minors and the estate held jointly by the minors with the major relatives for the year 1879-80 was described. Since then the returns for the separate estate for 1880-81 and 1881-82 have been received ; the results for these two years are shown in the following tables :—

TABLE I.—*Revenue, Rent, and Cesses payable by the Estate.*

Year.	Revenue to Government.				Rent to superior landlords.				Cesses.			
	Current demand.	Current and arrear demand.	Payments.	Balance.	Current demand.	Current and arrear demand including interest.	Payments.	Balance.	Current demand.	Current and arrear demand including interest.	Payments.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1880-81	6,803	6,821	6,750	61	10,099	21,386	10,659	10,727	2,112	2,583	1,989	592
1881-82	6,598	6,608	6,587	21	10,795	22,298	10,820	11,478	2,183	2,820	2,367	453

TABLE II.—*Rent and Cesses recoverable by the Estate.*

YEAR.	RENT.						CESSES.					
	Current demand.	Arrear demand.	Total demand.	Collections.	Remissions.	Balance.	Current demand.	Arrear demand.	Total demand.	Collections.	Remissions.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1880-81	42,625	1,35,433	1,78,058	36,987	13	1,41,058	1,921	3,590	5,511	1,590	4	3,917
1881-82	44,310	1,43,218	1,87,528	36,484	.....	1,51,044	2,002	4,026	6,028	1,615	.....	4,413

TABLE III.—*Debts due to and by the Estate.*

YEAR.	DEBTS DUE TO THE ESTATE.						DEBTS DUE BY THE ESTATE.					
	Due at the commencement of the year.	Accrued during the year.	Total.	Recovered.	Written off.	Balance.	Due at the commencement of the year.	Incurred during the year.	Total	Paid.	Reduced by compromise.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1880-81	2,19,974	3,671	2,23,645	4,407	.....	2,19,238	12,552	1,852	14,404		.....	5,994
1881-82	2,19,238	1,880	2,21,118	2,208	638	2,18,272	5,994	.....	5,994	.....	.....	5,994

TABLE IV.—*Receipts and Disbursements.*

RECEIPTS.	1880-81. Rs.	1881-82. Rs.
Cash balance from last year ...	8,426	14,955
Rent	36,987	36,484
Cesses	1,591	1,615
Interest on Government securities ...	.....	32
Debts recovered ...	4,407	2,208
Loans taken of price of land and securities sold ...	.....	2,365
Miscellaneous ...	37,517	41,071
Total ...	88,928	98,730

DISBURSEMENT.	1880-81. Rs.	1881-82. Rs.
Government revenue ...	6,749	6,587
Rent paid ...	10,658	10,822
Cesses	1,790	2,315
Management of property	15,697	15,797
Law expenses ...	9,143	11,097
Maintenance of proprietors, including social and religious ceremonies ...	8,872	9,938
Education ...	6,926	814
Miscellaneous ...	3,165	24,321
Rates	1,750	2,298
Debts paid	8,410	.....
Investments in land ...	813	788
Cash balance ...	14,955	13,953
Total ...	88,928	98,730

Regarding this estate the Commissioner writes :—

"The Collector remarks that the management of this estate, though not efficient, has slightly improved since the submission of his last administration report. He reports that the accounts of the estate are most complicated and voluminous, and that the present manager has not only to cope with the current work of his office, which is very heavy, but has had to

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bring up to date a large mass of arrears which devolved upon him from the time of his predecessor. From the way, however, the manager is doing his work, the Collector hopes that he (the manager) will be able to bring up to date the back accounts and returns of the nij estate from the next year. As regards the ijmali returns, for the period anterior to the farming arrangement, the Collector observes that the manager finds great difficulty in collecting materials from the ijmali servants for the preparation of the returns, accounts, and briefs of civil suits. These servants, the Collector points out, are not under our control, and all that we can do is to write to the farmers about them, but our calls on the farmers are not responded to."

Both the wards were removed from the Hare school in Calcutta to the higher class English school at Narail. The elder ward pays little attention to his studies, and as he is now approaching his majority, the manager has been instructed to teach him zemindari management. The younger ward is reported to have passed the annual examination with credit.

MOORSHEDABAD.

35. *Nashipore Mal.*—Out of the demands of revenue (Rs. 1,83,389), rent (Rs. 18,234), and cesses (Rs. 23,495) due from the estate, Rs. 58, Rs. 4,374, and Rs. 592, respectively, were left unadjusted. The current (rent Rs. 2,67,411 and cesses Rs. 19,508) demand due to the estate was Rs. 2,86,919, and the arrear (rent Rs. 1,04,024 and cesses Rs. 7,353) demand was Rs. 1,11,377, making a total of Rs. 3,98,296, of which (rent Rs. 2,64,137 and cesses Rs. 19,144) Rs. 2,83,281 were collected, and the balance after deducting remissions was Rs. 1,13,815, of which Rs. 2,014 only are bad and irrecoverable. The collection of rent and cesses was 98 per cent. on the current demand. Including Rs. 5,948, the cash balance of the previous year, the total receipts were Rs. 2,92,853, of which Rs. 2,68,685 were disbursed, leaving a cash balance of Rs. 24,168. The cost of management was Rs. 7,583, or 2 per cent. on the current rent and cess demand. Rs. 2,395 represent law expenses, Rs. 27,681 were spent for the maintenance of the proprietor, social and religious ceremonies, &c.; Rs. 3,886 were educational expenses of the minor, and Rs. 2,878 were expended for repairs to the residence of the ward. The minor passed the entrance examination in the second division; he is now preparing for the First Examination in Arts, and is also learning zemindari business in the Manager's office.

36. *Nashipore Debutter.*—Of the demands of revenue, rent, and cesses against the estate amounting to Rs. 1,00,965, Rs. 52 and Rs. 41,302 respectively, there were balances of Rs. 18,038, Rs. 44, and Rs. 26,328, of which Rs. 14,998, Rs. 8, and Rs. 22,772 respectively have been paid since the close of the year, and the remainder is nominal. The current rent demand due to the estate was Rs. 1,07,676, and the arrears were Rs. 52,260, making a total of Rs. 1,59,936; the collections amounted to Rs. 1,11,594, or 103 per cent. on the current demand, against 95 per cent. in the previous year. The collections of cesses were Rs. 10,655, or 95 per cent. on the current demand Rs. 11,211, against 94 per cent. in the preceding year. The whole of the rent and cess balances amounting to Rs. 53,034 is recoverable. The amount of debts due by the estate was the same as last year, viz. Rs. 99,125, Rs. 2,250, which represent interest which accrued during the year under report, were, however, paid. The total receipts, including the cash balance, Rs. 9,826, of the previous year, were Rs. 1,33,446, of which Rs. 1,21,108 were disbursed, leaving a cash-balance of Rs. 12,338. The management charges were Rs. 3,332, or 2 per cent. on the current rent and cess demand. Rs. 4,284 were spent on repairs of houses.

37. *Cassim Bazar.*—One Raj Kristo Rai died in 1867, leaving to his widow, Sasi Sundari Debya, a life-interest in his property in Moorshedabad and Maldah, consisting of nine revenue-paying mehals and a few jotes and rent-free tenures, which were partly let in patni and partly held khas. The Court of Wards then took charge of the estate under Regulation X of 1793, owing to her incompetency to manage it, and released it from January 1884 in consequence of her adopted son, Gopal Krishna Rai, having attained his majority. During this period of over 16 years the demands of revenue, rent, and cesses due from the estate amounting to Rs. 46,845 were satisfied. The total demand of rent and cesses due to the estate was Rs. 1,07,613, of which Rs. 1,02,254, or 95 per cent., were collected, and the balance, after deducting remissions, was Rs. 4,438, of which Rs. 47 only were irrecoverable. The whole of the debts (Rs. 10,112 due by the estate, when taken in charge, with the interest thereon, was

liquidated. Of the debts (Rs. 2,836) due to the estate, Rs. 2,492 were recovered, and the remainder was written off the accounts. The cost of management and the expenses for the maintenance of the ward, including social and religious ceremonies, were Rs. 9,011 and Rs. 28,435, or 8 and 26 per cent. respectively of the total receipts Rs. 1,10,074. The cash balance was Rs. 1,398, which was made over to the ward on the release of the property, besides Rs. 2,900, which she received as the profits of her estate while it was under management.

38. *Choa.*—The estate, the area of which is 1,482 acres, consists of small undivided shares in a number of villages scattered over pergunnahs Fatehpore and Thulbaria in the district of Moorshedabad. It was taken in charge on the 21st April 1870, under Act XL of 1858, and released from the 1st June 1883, on the ward coming of age. During the 13 years the property was under Government management, the whole of the revenue (Rs. 16,749) and cesses (Rs. 1,198) due to Government was paid. Of the rent (Rs. 3,192) and cesses (Rs. 76) due to superior landlords, Rs. 217 and Rs. 5 respectively were left unliquidated. The total demand of rent and cesses due to the estate was Rs 44,269, of which Rs. 37,953, or nearly 86 per cent., were collected, and Rs. 3,048 remitted, leaving a good and recoverable balance of Rs. 3,268. The whole of the debts (Rs. 2,140) due by the estate was liquidated. Of the debts (Rs. 2,221) due to it, Rs. 1,938 were recovered and Rs. 283 written off. The total receipts from all sources were Rs. 51,370, and the expenditure amounted to Rs. 49,807, leaving a cash balance of Rs. 1,563, which was made over to the proprietor with two Government Promissory Notes for Rs. 1,000 each, which were purchased during the Government management of the property. The ward studied in the Berhampore College, but is reported to have made little progress ; he was subsequently removed from school in order to learn zemindary business.

39. *Cassim Bazar.—Ashutosh Nath Rai.*—Of the demands of revenue (Rs. 72,742), rent (Rs. 2,622), and cesses (Rs. 18,243) due from the estate, Rs. 51, Rs. 21, and Rs. 27 are shown as a balance. The current (Rs. 2,94,259) and arrear (Rs. 5,06,498) demand of rent was Rs. 8,00,757. The collections aggregated Rs. 3,20,960, or 109 per cent. on the current demand, against 97 per cent. in the previous year; the remissions amounted to Rs. 1,68,538, which were due from the late proprietor's time; and the balance was Rs. 3,11,259. The collections of cesses were Rs. 13,162, or 116 per cent. on the current demand Rs. 11,253, against 101 per cent. in the previous year, and the balance, after deducting remissions of Rs. 5,422, was Rs. 16,528. The balances of rent and cesses are classified as follows :—

	Due before Court's management.		Accrued during Court's management.	
	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.
Bad and irrecoverable ...	8,321	239	9,716	429
Doubtful and disputed ...	1,890	55	1,420	45
Doubtful, not disputed ...	896	26	8,413	393
Good and in process of recovery	4,697	297	2,18,315	12,570
Not realisable before the close of the year ...	.....	...	57,591	2,474
Total ...	15,804	617	2,95,455	15,911

The debts due to the estate at the close of the previous year were Rs. 40,284, to which Rs. 35,195 were added during the year on account of law costs, debts due by defaulting tehsildars during the late proprietor's time, &c.; the total debts were thus Rs. 75,479, of which Rs. 10,178 were recovered and Rs. 34,605 written off, leaving a balance of Rs. 30,696, of which Rs. 12,364 only are reported to be good and in process of recovery. Rs. 5,310 were paid on account of debts due by the estate, and the balance on this account was

MOORSHEDABAD. Rs. 3,811, of which Rs. 2,578 represent disputed claims. The receipts and disbursements were as follows:—

RECEIPTS.	Rs.	DISBURSEMENTS.	Rs.
Cash balance of the previous year	1,62,488	Government revenue ...	72,688
Rent	3,20,961	Rent	2,595
Cesses	13,165	Cesses	18,201
Interest on Government securities	2,983	Management of property ...	55,414
Debts recovered ...	10,178	Survey and settlement ...	1,571
Miscellaneous	26,753	Repairs of cutcherry building...	2,379
		Law expenses	21,550
		Maintenance of proprietor and family, including social and religious ceremonies ...	51,615
		Education	227
		Schools	3,700
		Dispensaries	1,959
		Maintenance in efficient condition of estates buildings ...	11,235
		Improvement of land and property	1,978
		Miscellaneous	21,729
		Rates	2,180
		Debts paid	5,311
		Investments in land ...	595
		,, Government securities	1,06,050
		Cash balance at the close of the year	1,55,551
Total ...	5,36,528	Total ...	5,36,528

The value of Government securities held by the estate at the close of the year was Rs. 1,56,946. The minor is a child only seven years of age.

The Collector concludes his report with the following remarks regarding the general management of the estate:—

"The chief work which occupied the manager's time and attention during the year under report was the adjustment of the arrear balances. All fictitious demands, such as nazarana, arbitrary or double assessment, assessment on rent-free lands, &c., which darkened the prospect of the ryots, were cleared off by obtaining remissions. It was impossible to square the whole amount during the year, but the little which has remained will be entirely wiped off this year. On account of clearing off the accounts of the ryots, better feelings have been restored, and progress made in the realization of their just debt.

"This is the fourth year that the management has been in the hand of the Court of Wards. The first year was a nominal year, when there was a good deal of friction between the mother of the minor and the Court of Wards, the former under bad advice doing all she could to put obstructions in the way of management.

"In the second and third years the revision of the rent-roll of Sarail, a work of real importance, was brought to a close, and during the year under review the remission work has nearly been finished.

"It is no secret what a mismanaged estate it was during the time of the late preprietor, what heaps of confusion prevailed, and what amount of mischief was done by the low paid amlahs and ameens. The whole has to be reconstructed quietly on a solid and improved basis, and all idea of achieving such a work hastily is to be abandoned, however anxious we may be. Such delays may prove vexatious, but there can be no help for it. The wonder is not why every thing has not been done yet, but how so much has been done under such unfavourable circumstances."

KHULNA. 40. *Satkhira.*—The demands of revenue, rent, and cesses due from the estate were Rs. 1,26,977, Rs. 1,03,488, and Rs. 24,215, of which Rs. 37,438, Rs. 35,476, and Rs. 8,673 respectively were left unpaid. The rental was raised by Rs. 3,921 from resettlements. The current (Rs. 3,58,792) and arrear (Rs. 4,27,326) demand of rent was Rs. 7,86,118; the collections amounted to Rs. 2,19,696, or 61 per cent. on the current demand against 88 per cent. in the previous year; the remissions were Rs. 2,873; and the outstanding balance was Rs. 5,63,549, of which Rs. 2,42,682 represent current and Rs. 3,20,867 arrear balance. The cess collections amounted to Rs. 8,690, or 61 per cent. on the current demand Rs. 14,026, against 72 per cent in the previous year, and the balance after deducting remissions was Rs. 43,045, against Rs. 37,803, the balance at the beginning of the year. The debts due to the estate were increased from Rs. 34,347 to Rs. 60,965, while those due

to it were reduced from Rs. 1,79,712 to Rs. 1,63,738. The receipts and disbursements were as follows :—

Receipts.	Rs.
Cash balance of last year ...	51,957
Rent	2,19,696
Cesses	8,690
Debts recovered	10,853
Lands sold	1,472
Miscellaneous	77,751
Total ...	3,70,419

Disbursements.	Rs.
Government revenue ...	89,652
Rent	68,090
Cesses	16,970
Management of property ...	21,338
Survey and settlement ...	265
Repairs of cutcherry buildings ...	560
Law expenses	12,376
Maintenance of proprietor and family, including social and religious ceremonies ...	9,936
Education	3,880
Schools	1,756
Dispensaries	27
Maintenance in efficient condition of estates buildings ...	562
Works of improvement ...	51
Contributions of revenue and cesses on behalf of co-sharers ...	19,547
Miscellaneous	46,593
Rates	2,597
Debts paid	43,212
Investments in land ...	1,387
Cash balance at the close of the year	31,620
Total ...	3,70,419

It will be seen from this account that the administration of the estate during the year was most unsatisfactory, and the disorganization which was brought to notice in the Collector's report of the inspection of the Manager's office in August 1883 left no choice but to insist on a change in the management. Baboo Kali Das Deb was accordingly removed from his post on the 19th January 1884, and was succeeded by Baboo Promoda Nath Mookerjee, who was transferred to Satkhira from the managership of the Ramnagore estate. At the same time a special enquiry into the condition of the estate was made under the orders of the Board by Deputy Collector Baboo Kedar Nath Dutt, who was deputed to Satkhira for the purpose. On receipt of the Deputy Collector's report the following orders were passed by the Board.

"The elaborate reports now received disclose the most deplorable mismanagement. The principal irregularities committed are enumerated in your letter and appear to show a systematic neglect on the part of the late Manager in all departments. But as far as facts have transpired, it does not seem that dishonesty can be imputed to him. He has been removed from his appointment. The Board approve of your proposal to retain his security for the present until the enquiries and examination which are still going on are completed.

* * * * * * * *

"It appears probable that the Manager's establishment, as well as the Manager himself, is largely responsible for the deficiencies brought to notice. The Board observe that the new Manager complains of being helpless with the present establishment. On this subject, and generally in regard to the management of the estate, I am to invite your particular attention to the inspection memorandum* of Mr. Larpent, the Examiner of Local Accounts, which has been sent to you by the Accountant-General. It appears from this memorandum that the three Superintendents who are entertained on a high salary under the Manager are practically useless, and it is suggested by Mr. Larpent that they should be replaced by one officer who would assist the Manager in the conduct of office work during the manager's absence from Satkhira. Mr. Larpent also points out that the Manager should be constantly in the mofussil, returning only to head-quarters when necessity demands. If effect is given to these proposals, they will meet the

* Dated 13th April 1884.

KHULNA.

suggestion made in the 6th paragraph of your letter to appoint a man of the status of a Sub-Deputy to assist in the examination of the accounts of the naibs and tehsildars, and the savings made will render it possible to appoint clerks in the Manager's office on a somewhat higher salary than they receive at present.

"It is evident that the confusion in this estate which is now reported could not have arisen if the Manager had complied with the standing rules and orders which are laid down for his guidance, and that the irregularities would have been at once discovered by the Collector if he had ever made an inspection of the Manager's office in the form laid down at pages 42 to 50 of the Inspection Manual. The first inspection of the office seems to have been made in August 1883 under your orders, and this inspection was afterwards completed by the very thorough enquiry now made by the Deputy Collector, Baboo Kedar Nath Dutt. The circumstances of this case show the absolute necessity of frequent inspections by the Collector or by a Deputy Collector, who on each occasion of inspection would in the ordinary course submit a complete report for the orders of the Collector.

"The Board trust that now that attention has been so thoroughly drawn to the affairs of this estate, the Collector will devote himself unremittingly to introducing order and improvement. Although the estate has been for many years under the Court's management, its affairs have never yet been reduced to order, and the complete reorganization which the present disclosures show to be necessary can only be effected by continuous and personal application to the special duty. It would be well if the Collector could spare some considerable portion of his time while on tour either during the present rains, or next cold weather, in visiting this estate."

The wards Girija Nath and Satyendra Nath Rai Chaudhuri are students of the Calcutta Hindoo school. A proposal has recently been sanctioned to remove the elder ward to Khulna for the purpose of teaching him zemindari management.

41. *Ramnagore.*—The transfer of the management of the estate from Jessore to Khulna took effect from the 1st November 1883. The demands of revenue, rent, and cesses against the estate amounting to Rs. 28,189 was satisfied, except Rs. 165. The collections of rent and cesses due to the estate were Rs. 68,880, or 104 per cent. on the current demand Rs. 65,976, and the balance, after deducting remissions of Rs. 7,519, nearly the whole of which was due from insolvent debtors and from la[illegible]ls lying fallow, was Rs. 26,050, of which Rs. 1,269 only are reported to be ir[illegible]overable. The debts due to the estate were reduced from Rs. 2,018 to Rs [illegible],153. Rs. 380 were spent in the repairs of cutcherry and other houses, an[illegible] Rs. 549 on works of improvement; Rs. 20,000, being the profits of the esta[illegible] were paid to the proprietors in addition to their maintenance allowance of F[illegible],000. The cash balance at the close of the year was Rs. 25,376. Bab[illegible]endra Chandra Mozoomdar has been appointed manager of this estate, [illegible] Baboo Promoda Nath Mookerjee, who has been transferred to the manager [illegible] of the Satkhira estate.

42. *Syudpore.*—The manageme[illegible]f the estate was transferred from Jessore to Khulna from the 4th February 188[illegible] The demands of Government revenue and cesses amounting to Rs. 95,254 and Rs. 17,191 were satisfied. The collections of rent and cesses due to the estate were Rs. 1,55,256 and Rs. 12,907, or 90 and 93 per cent. on the current demands of Rs. 1,71,361 and Rs. 13,868 respectively, against 102 and 100 per cent. in the previous year; the balances were Rs. 98,926 and Rs. 6,422 respectively, or Rs. 16,095 and Rs. 961 more than the balances at the beginning of the year. The debts due to the estate were increased from Rs. 1,135 to Rs. 1,504. The cash balance at the beginning of the year was Rs. 59,396 and Rs. 1,77,534, including Rs. 8,695, being the price of land sold, were received, making a total of Rs. 2,36,930; the disbursements amounted to Rs. 1,82,374; the cash balance at the close of the year was thus Rs. 54,556. Of the disbursements Rs. 60,000 were credited to the Mohsin Fund, Rs. 1,928 and Rs. 596 were given in aid of schools and dispensaries respectively, and Rs. 3,495, or one per cent. on the current rent and cess demand, were spent for management.

SECTION III.

RAJSHAHYE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Dinagepore.	Kalindrapore* ...	Grish Chandra Singh ...	43	Act XXXV of 1858 ...	1872	493	26	70	589	1,829	53	1,882	1,848	3,023	53	802	.....	802	42·0	.....	24
	Sunkerpore ...	Srinath Sundyal ...	66	Ditto	1873	31,397	375	2,100	33,872	61,209	1,773	62,982	28,867	1,20,614	2,287	53,037	907	53,943	85·6	.....	6,081
	Sumbulpore ...	Trailakhya Nath Baral	19	Act XL of 1858 ...	1873	1,646	96	201	1,943	3,975	120	4,095	1,934	7,617	306	3,649	19	3,668	89·5	.....	462
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	15	Act IV (B.C.) of 1870	1877	56,653	1,791	5,459	63,903	99,600	3,208	1,02,808	5,447	1,46,118	5,831	1,11,615	3,346	1,14,961	111·8	10,400	4,544
	Haripore ...	Soudamini Chaudhurani	13	Act IX (B.C.) of 1879	1881	21,492	373	2,117	23,982	40,032	1,186	41,218	12,313	57,570	2,561	39,682	751	40,433	98·0	.....	2,858
Rajshahye.	Gobindpore ...	Mohesh Chandra Mani...	20	Regulation X of 1793	1868	755	205	341	1,301	5,837	183	6,020	558	10,401	349	6,052	138	6,190	102·8	.....	177
	Tahirpore junior branch.	Bisheswar Rai	21	Act XL of 1858... ...	1869	26,264	2,945	3,197	32,406	63,174	2,081	65,255	1,224	91,437	3,516	54,732	1,584	56,316	86·3	.....	679
		Kasiswar Rai	19																		
	Nowpara ...	Ram Dasi Debya (widow of Jogendra Narain Rai).	20	Ditto	1869	1,950	115	247	2,312	5,095	160	5,255	1,606	5,095	209	5,095	208	5,303	100·9	.....	197
	Puttea ...	Gopalendra Narain Rai	17	Act IV (B.C.) of 1870	1872	13,130	1,489	2,044	16,663	39,341	1,212	40,553	857	64,859	2,382	32,083	1,208	33,291	82·0	182	1,055
	Chowgong ...	Romonikant Rai ...	18	Act XL of 1858 ...	1877	7,608	187	2,941	10,736	45,605	1,907	47,512	9,945	75,748	4,390	43,538	2,250	45,788	96·3	.....	3,124
	Mainam* ...	Saradra Prasad Rai ...	21	Ditto	1877	60	18	27	105	517	.....	517	1,137	1,450	26	349	1	351	67·8	.....	18
	Dighaputtea† ...	Pramada Nath Rai ...	10	Act IX (B.C.) of 1879	1884	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Basanta Kumar Rai ...	9																		
		Hemendra Kumar Rai...	7																		
		Sarat Kumar Rai ...	8																		
Rungpore.	Kamarpukur ...	Biroja Mohan Dass Chaudhuri.	20	Act IV (B.C.) of 1870	1876	2,115	355	378	2,848	6,772	221	6,993	945	8,468	244	6,746	219	6,965	99·5	.....	30
	Burdhankotee ...	Chandra Kishore Rai ...	9	Act IX (B.C.) of 1879	1880	8,943	517	2,025	11,485	31,468	1,028	32,496	12,339	44,527	1,556	32,014	1,042	33,056	101·7	.....	1,334
Darjeeling.	Gunga Prasad and brothers.	Gunga Prasad Dass ...	28	Act XL of 1858... ...	1875	2,036	.....	158	2,194	2,999	115	3,114	192	2,999	115	2,899	113	3,012	96·7	2,665	14
		Guroo Charan Dass ...	25																		
		Shetul Dass	23																		
		Nardeb Dass	19																		
		Madan Dass	16																		
Julpigoree.	Chaklajat* ...	Maharajah Nripendra Narain Bhup.	21	Order of the Government of Bengal No. 4298, dated 25th September 1872.	1872	49,220	790	19,048	69,058	1,52,719	15,689	1,68,408	1,00,452	3,08,796	72,546	94,766	14,586	1,09,352	64·9	.....	89,422
	Paddomotty ...	Salimoollah	11	Act XL of 1858... ...	1875	.....	263	50	313	1,059	70	1,129	68	1,059	70	1,021	51	1,072	94·9	.....	13
				Total ...	...	2,23,762	9,545	40,403	2,73,710	5,61,231	29,006	5,90,237	1,79,732	9,49,781	96,941	4,88,080	26,423	5,14,503	87·1	13,247	1,10,052
	Trust Estate.																				
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chandra Rai.	...	Regulation XIX of 1810	1881	2,549	535	491	3,575	5,972	400	6,372	766	8,187	739	5,336	420	5,756	90·3	.....	3
				Grand Total ...	...	2,26,311	10,080	40,894	2,77,285	5,67,203	29,406	5,96,609	1,80,498	9,57,968	97,680	4,93,416	26,843	5,20,259	87·2	13,247	1,10,035

* These three estates were released on the 1st July 1883, 28th June 1883, and 4th October 1883, respectively.

† The estate was taken in charge in January 1884. The submission of a return for the short period the estate was under management during the year 1883-84 has been dispensed with. A complete account of the property will be given in the next annual report.

SECTION III.

RAJSHAHYE DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dinagepore.	Kalindrapore*	Grish Chandra Singh	43	Act XXXV of 1858	1872	493	229	77	2,221	53	109	.....	...	109	5·7	...	...	...	...	...	2,522	43	.....	...	1874-75, paras. 119 to 122
	Sunkerpore	Srinath Sundyal	66	Ditto	1873	...	156	...	64,659	1,291	7,784	942	...	8,726	13·8	...	404	527	976	648	46,835	30,776	29,452	...	1874-75 ,, 123 ,, 125
	Sumbulpore	Trailakhya Nath Baral	19	Act XL of 1858	1873	...	298	11	3,312	267	829	.....	...	829	20·2	...	...	6	...	...	4,860	369	11,170	...	1874-75 ,, 128 ,, 130
	Chooramon	Krishna Chandra Rai Chaudhuri.	15	Act IV (B.C.) of 1870	1877	...	181	21	25,628	2,179	16,205	507	18	16,730	16·2	451	551	574	445	1,261	103,731	11,609	20,050	258	1877-78 ,, 217 ,, 219
	Haripore	Soudamini Chaudhurani	13	Act IX (B.C.) of 1879	1881	...	...	...	15,606	1,757	5,142	196	...	5,338	12·9	...	137	...	...	270	36,948	12,911	4,875	83	1881-82 ,, 155 ,, 158
Rajshahye.	Govindpore	Mohesh Chandra Mani	20	Regulation X of 1793	1868	...	192	5	4,293	211	1,456	55	...	1,511	25·0	...	...	...	72	...	4,683	659	.....	...	1874-75 ,, 138 & 139
	Tahirpore junior branch.	Bisheswar Rai Kasiswar Rai	21 19	Act XL of 1858	1869	6,913	244	741	35,448	1,867	11,661	226	10	11,897	18·2	2,127	431	262	170	4	43,016	312	.....	625	1874-75 ,, 160 to 168
	Nowpara	Ram Dasi Debya (widow of Jogendro Narain Rai).	20	Ditto	1869	...	172	6	.....	...	471	.....	...	471	8·9	900	...	...	...	...	4,843	892	5,504	1,125	1874-75 ,, 157 ,, 159
	Puttea	Gopalendra Narain Rai	17	Act IV (B.C.) of 1870	1872	200	733	56	27,505	1,174	5,943	111	...	6,054	14·9	...	30	...	44	33	26,551	2,673	.....	8,415	1874-75 ,, 144 ,, 147
	Chowgong	Romonikant Rai	18	Act XL of 1858	1877	...	130	...	30,771	1,939	8,910	300	106	9,316	19·6	97	90	...	1,200	427	35,630	12,097	16,898	9,093	1877-78 ,, 227 ,, 234
	Mainam*	Sarada Prasad Rai	21	Ditto	1877	...	90	2	1,100	25	249	.....	...	249	48·1	...	...	...	...	...	641	615	904	386	1878-79 ,, 121 ,, 125
	Dighaputtea†	Pramada Nath Rai Basanta Kumar Rai Hemendra Kumar Rai Sarat Kumar Rai	10 9 7 8	Act IX (B.C.) of 1879	1884	...	...	...	.....	...	.....	.....	...	.....	...	...	...	...	...	...	.....	.....	.....	...	
Rungpore.	Kamarpukur	Biroja Mohan Dass Chaudhuri.	20	Act IV (B.C.) of 1870	1876	...	...	...	1,338	25	1,080	10	...	1,090	15·5	...	...	...	87	...	5,122	1,641	.....	...	1875-76 ,, 157 ,, 160
	Burdhankotee	Chandra Kishore Rai	9	Act IX (B.C.) of 1879	1880	...	4	3	10,511	478	5,521	100	471	6,092	18·7	5	24	...	687	1,675	32,749	5,497	19,493	479	1880-81 ,, 162 ,, 167
Darjeeling.	Gunga Prasad and brothers.	Gunga Prasad Dass Guroo Charan Dass Shetul Dass Nardeb Dass Madan Dass	28 25 23 19 16	Act XL of 1858	1875	10	...	...	56	4	77	.....	...	77	2·4	2,740	...	...	...	...	2,678	388	.....	2,000	1876-77 ,, 162 ,, 167
Julpigoree.	Chaklajat*	Maharaja Nripendra Narain Bhup.	21	Order of the Government of Bengal No. 4298, dated 25th September 1872.	1872	...	...	...	2,11,525	57,818	30,106	4,112	14,892	49,110	2·9	...	2,094	1,387	3,304	5,097	1,67,072	71,162	2,71,217	...	1874-75 ,, 178 ,, 198
	Paddomotty	Salimoollah	11	Act XL of 1858	1875	...	...	...	38	19	122	.....	...	122	10·8	526	...	...	...	...	483	22	.....	2,943	1875-76 ,, 136 ,, 138
				Total	...	7,616	2,429	922	4,34,011	69,107	95,665	6,559	15,497	1,17,721	19·9	6,846	3,761	2,756	6,985	9,415	5,18,364	1,51,666	3,79,563	25,407	
	Trust Estate.																								
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chundra Rai.	...	Regulation XIX of 1810.	1881	984	535	177	2,763	287	720	46	...	766	12·0	...	...	2,500	...	...	2,076	1,183	.....	...	1881-82 ,, 186 & 187
				Grand Total	...	8,600	2,964	1,099	4,36,774	69,394	96,385	6,605	15,497	1,18,487	19·8	6,846	3,761	5,256	6,985	9,415	5,20,440	1,52,849	3,79,563	25,407	

* These three estates were released on the 1st July 1883, 28th June 1883, and 4th October 1883, respectively.

† The estate was taken in charge in January 1884. The submission of a return for the short period the estate was under management during the year 1883-84 has been dispensed with. A complete account of the property will be given in the next annual report.

SECTION III.

RAJSHAHYE DIVISION.

43. The number of estates under management was 18, of which three (Kalindrapore, Mainam and Chaklajat) were released and one (Dighaputtea) was taken in charge during the year. Of the demands of revenue (Rs. 2,33,801), rent (Rs. 13,056), and cesses (Rs. 41,155) due from the estates, Rs. 8,600, Rs. 2,964, and Rs. 1,099 respectively were left unsatisfied. Of the balance of revenue, Rs. 6,913 due from the Tahirpore junior branch estate were paid when the estate was released after the close of the year. The current (Rs. 5,96,609) and arrear (Rs. 4,59,039) demand of rent and cesses due by the estates was Rs. 10,55,648, of which Rs. 5,20,259, or 87 per cent. on the current demand, were collected against 99 per cent. in the previous year; the decrease is mainly due to the short collections in the Chaklajat estate for the last six months before its release. The remissions amounted to Rs. 35,868, of which Rs. 15,811 were granted in the Chooramon estate. The balance was Rs. 5,06,168, of which Rs. 2,69,343 and Rs. 65,950 were due to the Chaklajat and Sunkerpore estates respectively. Excluding Rs. 6,605 for the construction and repairs of cutcherry buildings and Rs. 15,497 for survey and settlement charges, the cost of management was Rs. 96,385, or 16 per cent. on the current rent and cess demand. The debts due by the estates were reduced by Rs. 6,846; the balance unpaid was Rs. 25,407, of which Rs. 13,090 represent disputed claims. The expenditure on account of schools, dispensaries, maintenance of buildings, and works of improvement were Rs. 3,761, Rs. 5,256, Rs. 6,985 and Rs. 9,415. The total receipts, including Rs. 1,80,498, the cash balance of the previous year, were Rs. 8,24,039, of which Rs. 6,71,190, including Rs. 58,144 invested in Government securities, were expended, leaving a cash balance of Rs. 1,52,849, besides Government securities to the value of Rs. 3,79,563.

Regarding the general condition of the tenantry, the Collector of Dinagepore writes:—

"I can safely say that the condition of the ryots on the Dinagepore estates is one of great prosperity, and is improving. Well-built and fenced homesteads are to be seen all over the estates, and the greatest proof of all is that in a year like the present there were literally no instances of scarcity of the crops bringing with it anything approaching wide-spread distress."

The ryots of the Rajshahye estates suffered from a scanty rainfall, which reduced the outturn of the crops.

44. *Kalindrapore.*—The proprietor, Girish Chandra Singh, having been declared on the petition of his wife to be a lunatic, the Judge placed his estate in August 1872 in the charge of the Collector under Act XXXV of 1858. In March 1883 the wife petitioned the Judge to have this order revoked, on the ground that her husband had recovered. After enquiry, the Judge then declared Girish Chandra Singh to be capable of managing his affairs, and his estate was released from the control of the Court of Wards from July 1883. This petty property consists of five revenue-paying mehals, three jotes, and two rent-free tenures, situate mostly in Dinagepore, and partly in Bogra and Rungpore. It was held khas till 1878-79; it was then farmed up to the end of 1882-83, when it was again brought under direct management. The relations between landlord and tenant have been satisfactory. During the 11 years the property was under Government management, the demands were regularly liquidated. The rental was raised from Rs. 5,798 to Rs. 7,315, the increase being due to the settlement of waste lands brought under cultivation. The aggregate demand of rent and cesses was Rs. 80,978, of which Rs. 76,731, or nearly 95 per cent., were collected and Rs. 1,973 remitted, leaving Rs. 2,274 outstanding. At the time of the famine of 1873-74, the Court of Wards borrowed a sum of Rs. 7,498, in order to make advances to the ryots and to defray the ordinary expenses of

DINAGEPORE.

DINAGEPORE. the estate. This debt with interest and costs, amounting to Rs. 1,720, was paid before the property was released. The charges for management and for the maintenance of the proprietor and family were Rs. 10,652 and Rs. 8,611, being 11 and 9 per cent. respectively of the receipts.

45. *Sunkerpore.*—The demand of revenue and cesses due from the estate, amounting to Rs. 33,497, was satisfied. The percentage of collections (Rs. 53,943) of rent and cesses on the current demand (Rs. 62,982) was 85·6. Excluding, however, the "hajut" demand, amounting to Rs. 8,778, the collections were 99 per cent. on a demand of Rs. 54,204. The total balance was Rs. 65,950, of which Rs. 55,072 represent "hajut" balance. The "hajut" system has now been thoroughly enquired into and shewn to be open to great abuse. It was found that lands were let to ryots at a rate which was assumed to be the prevailing or pergunnah rate, but on the understanding that a certain part of the rent so fixed should be suspended if the season was as a bad one, or as a temporary measure, to be afterwards collected as the condition of the ryot improved or the land was better able to pay the full rent. The "hajut" demands, balances, and remissions were never entered in any return submitted to the Collector, and remissions were made without any reference or sanction whatever. It was thus open to the Manager and his subordinates to collect as much or as little as they pleased of the balances.

Towards the close of the year the Manager was removed from his appointment under the following circumstances. It appeared that on sanction having been accorded so long ago as May 1882 to the construction of certain buildings, the Collector allowed him to draw at once in advance the whole of the estimated cost, amounting to above six thousand rupees, although it could not all be required for expenditure for several months. The Manager, in the cash accounts which he furnished to the Collector, at once showed the whole sum in one item as having been laid out, adding the remark that vouchers would follow; the entry was improperly passed in the Collector's office without notice; and thus the sum disappeared from the cash balance, which was shown in each subsequent month as remaining in the Manager's hands. No explanatory note was given in the subsequent monthly cash accounts, and no further mention of the subject was made until long afterwards, when the present Collector, who succeeded the officer who had allowed the money to be so drawn, inspected the Manager's office and the estate. Seeing certain buildings in the course of construction of which he knew nothing, he enquired about them from the Manager. During the same visit the Collector examined the Manager's cash balance and the accounts, which showed a few rupees only as being in the Manager's hands, notwithstanding which the Manager failed to mention to the Collector that he had a considerable sum in his hands still unexpended on the buildings. On his return to head-quarters the Collector looked into the matter and detected that no real account of the expenditure of the money had been furnished. After hearing Counsel on behalf of the Manager, the Board recorded the following remarks :—

"It could only be urged that the entries and omissions in the monthly cash accounts were not made with any dishonest intention, but that the Manager was under the *bonâ fide* belief that he had acted with all regularity in crediting himself with the money as spent, and stating in his explanation that it had been 'laid out' on the building, although in fact a great portion of it still remained in his hands. It is generally well known, and it ought to have been well known to a Manager of long experience of the system of business in Government Departments, that the essential object for which the submission of periodical cash accounts to superior authority is insisted upon is to enable that authority to exercise a check on the amount of money which is lying in the hands of its subordinates. The effect of the Manager's entries and omission in this instance has been to keep for months entirely out of sight of a new Collector the fact that the Manager held a large sum at his absolute disposal for which he had not really accounted."

* * * * * * * *

"Under these circumstances, it is not necessary that the Board should impute any dishonest intention to the Manager, nor do they wish to do so; but it is evident that it will be impossible to carry on business involving the charge of money through subordinate agency, if a subordinate is allowed to do as this Manager has done, to frustrate the object for which such a financial check is prescribed, that object being so obvious and well known as in the case of

the periodical submission of cash accounts, showing the balance remaining in hand. Ignorance of what was required of him in this respect cannot be accepted as a sufficient excuse, at any rate from a business man of experience. It was at any rate due to his employers that during his service he should have made himself acquainted with what was required of him as regards money matters."

See note against heading XVIII, Appendix A, page 307, volume II of Board's Rules.

It may be added that in this case the provision in the Board's Rules, which requires that the monthly cash balance should be accompanied by a certificate in the explanation sheet, showing how the cash balance had been verified, how much of it was nominal and real, and in whose custody it was kept, had been altogether neglected. The Board thought it necessary to order that the Manager should be removed from his appointment, and directed that an account of the case should be circulated as a warning to all subordinate officers who are entrusted with the receipt or expenditure of considerable sums of money, including employés under the Court of Wards.

Baboo Sharoda Prasad Mullick was succeeded by Mr. A. T. Ricketts, who was General Manager of wards' estates in Bhagulpore. Mr. Ricketts joined his appointment in October 1883, and draws the same salary (Rs. 250 per mensem) as that drawn by his predecessor.

The contributions to schools and dispensaries were Rs. 404 and Rs. 527 respectively. Rs. 942 were spent for the construction and repairs of cutcherry buildings and Rs. 976 in the repairs to the ward's dwelling-houses at Bally and Coolgachy. Rs. 648 were expended in the purchase of four sugarcane mills and in the construction of an embankment. Rs. 9,809 were invested in Government securities, and there was a cash balance of Rs. 30,776. Rajendra Nath Sanyal, minor son of the sister-in-law of the proprietor, is the heir of the ward; he is ten years of age, and is being educated at Bally; arrangements for his future education are under consideration.

46. *Sumbulpore.*—The ward, who is 19 years of age, was educated at the Benares wards' institution till it was abolished; he is now under the guardianship of Mr. Platts, the late Superintendent of that institution; his progress in his education has not been satisfactory.

47. *Chooramon.*—The demand of revenue (Rs. 61,379), rent (Rs. 2,079), and cesses (Rs. 5,480) due from the estate was satisfied, except Rs. 181 and Rs. 21 on account of rent and cesses respectively. The demands, collections, and balances of rent and cesses due to the estate were as follows:—

	Current.		Arrears.		Total.	
	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demands ...	99,600	3,208	46,518	2,623	1,46,118	5,831
Collections ...	95,379	2,471	9,612	869	1,11,614 (*a*)	3,346 (*a*)
Remissions ...	.....	.....	15,499	312	15,499	312
Balances ...	4,221	737	21,407	1,442	25,628 (*b*)	2,179 (*b*)

	Rent.	Cesses.
(*a*) Percentage of collections (including advance collections of Rs. 6,623 and Rs. 5 respectively) on current demand	112	104
	Rs.	Rs.
(*b*) Bad and irrecoverable	2,279	68
Doubtful and disputed	1,049	59
Doubtful, not disputed	466	19
Good and in process of recovery	21,834	2,033
Total ...	25,628	2,179

The collections show an improvement on last year, when 99 and 66 per cent. on the current demand of rent and cesses respectively were collected. Of the total remissions amounting to Rs. 15,811, Rs. 7,240 were due from a putwari employed by the late proprietor, and were found to be irrecoverable after due

DINAGEPORE. enquiry. The total receipts and disbursements were Rs. 1,35,352 and Rs. 1,23,743 respectively, thus leaving a cash balance of Rs. 11,609. The charges of management, including Rs. 507 spent in the repairs of cutcherry houses, were Rs. 16,730, or 16 per cent. on the current rent and cess demand. Rs. 551 and Rs. 574 were given in aid of schools and dispensaries. Rs. 1,261 were spent in the purchase of sugarcane mills and two light American ploughs, in the repairs to bridges and roads, in the excavation of a well for drinking water, and in the purchase of castor seed and Indian corn for distribution among the ryots. Rs. 445 were expended for the repairs of the family dwelling-house at Chooramon. Rs. 1,000 were advanced to indigent ryots to buy cattle. The survey and readjustment of the rent-roll of the estate has recently been sanctioned. The ward was in the Benares institution until its abolition. He has now been removed to Chooramon and arrangements for his future education are under consideration; he was married during the year, Rs. 10,000 being spent on the ceremony.

48. *Haripore.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 23,982, was paid. The collections of rent and cesses due to the estate were Rs. 40,433, and the balance was Rs. 17,363, being over one-third of the current demand (Rs. 41,218.) The percentage of collections on the current demand was 98 against 109 per cent in the previous year. The Manager, Baboo Priya Nath Moitra, being found unfit for his post, was succeeded by Baboo Russick Lal Bose, who was on the Government list of candidates for employment under the Court of Wards. This gentleman has, however, also proved inefficient, and the question of the appointment of a successor is now under consideration. Rs. 1,805 were realised as debts due to the estate and the balance was Rs. 999. Rs. 270 were spent in the purchase of two sugarcane crushing machines. Rs. 5,305 were invested in Government securities, and the cash balance was Rs. 12,911.

RAJSHAHYE. 49. *Govindpore.*—The ward was educated in the Rajshahye collegiate school, which he left in February 1884 to learn zemindari business.

50. *Tahirpore Junior Branch.*—The demands of revenue, rent, and cesses due from the estate were Rs. 27,055, Rs. 2,958, and Rs. 3,207, of which Rs. 6,913, Rs. 244, and Rs. 741 respectively were left unadjusted. Of the balance of revenue, Rs. 4,667 were paid by Bisheswar Rai on account of his share in the estate, which was taken charge of by him on attaining his majority on the 27th February 1884; Rs. 1,455 were adjusted when the share of Kasiswar Rai was released from the jurisdiction of the Court of Wards under the orders of the civil court on the 1st May 1884; and Rs. 791 is a nominal balance. The collections of rent and cesses due to the estate were Rs. 56,316, or 86 per cent. on the current demand (Rs. 65,255), and the outstanding balance was Rs. 37,315. It is explained that the knowledge that the share of Bisheswar Rai in the estate would pass out of the charge of the Court of Wards, and that the question of making over the share of Kasiswar Rai to him was under consideration influenced the ryots in withholding payment. Rs. 396 were expended for repairs to tehsil offices and other houses, and Rs. 431 and Rs. 262 were contributed for the support of schools and dispensaries. Both the wards studied in the Rajshahye collegiate school, but the progress in their education was unsatisfactory; the senior ward learnt zemindari business in the Manager's office.

51. *Puttea.*—The entire demand of revenue (Rs. 13,235), rent (Rs. 2,299), and cesses (Rs. 2,102) was satisfied, except Rs. 200, Rs. 733, and Rs. 56 respectively; the balance of revenue is nominal. The demand of rent and cesses due to the estate was Rs. 67,241, of which Rs. 33,291, or 82 per cent. on the current demand (Rs. 40,553), were realised, and the balance, after deducting remissions amounting to Rs. 5,271, was Rs. 28,679, of which Rs. 7,659 are shown as irrecoverable, Rs. 6,097 as doubtful of recovery, and Rs. 14,923 as good and in process of recovery. The bad collections are attributed partly to the falling off in the price of silk, and partly to the inability of the ryots to pay rents owing to the failure of crops; another reason was that the late manager fell ill during the best part of the collecting season and was unable to move about the estate. The debts due by the estate at the end of

1882-83 were Rs. 8,086, and Rs. 329 accrued on account of interest, making a total of Rs. 8,415, of which nothing could be paid during the year owing to the bad collections. Rs. 155 were spent in the repairs of cutcherry and other buildings, and Rs. 33 were expended in the purchase of Darjeeling potato seeds, the cultivation of which was tried unsuccessfully. The minor is in the second class of the Rajshahye collegiate school, and his acquirements are below the average standard of boys of his age. RAJSHAHYE.

52. *Chowgong.*—The demand of revenue and cesses payable by the estate, amounting to Rs. 10,550, was satisfied; of the rent (Rs. 314) due to superior landlords, Rs. 130 were left unpaid. The rental was raised by Rs. 1,178, *i.e.*, Rs. 753 from fallow lands brought under cultivation in pergunnah Chowgong, and Rs. 425 from enhancements amicably effected with some of the ryots of pergunnah Islamabad. The collections (Rs. 45,788) of rent and cesses due to the estate in 1883-84 were 96 per cent. on the current demand (Rs. 47,512) against 78 per cent. in 1882-83. Rs. 1,500 were expended on repairs of cutcherry and other buildings; Rs. 300 were spent for repairs to a road, and Rs. 127 in clearing tanks and jungle. Kaisar ploughs were introduced, and an experiment was made of the cultivation of Carolina paddy, which failed owing to want of rain. Rs. 7,991 were invested in Government securities; the total value of the securities belonging to the estate is Rs. 16,898. The ward is in the Rajshahye collegiate school studying for the Entrance examination; his progress is said to have been very satisfactory.

53. *Mainam.*—On the death of Juggo Mohan Rai, the late proprietor, the management of the estate was undertaken by his widow, Jomoona Moyi Debya; but owing to misunderstandings between her and her adopted son, Sarada Prasad Rai, the half-sister of the ward, Girija Sundari Debya, took upon herself the management, and at first obtained a certificate under Act XL of 1858. She was, however, not considered a fit person for the post, and the Judge cancelled the certificate granted to her, and ordered that the estate should be managed by the Collector, who took charge of it in April 1878. Sarada Prasad Rai attained his majority in June 1883, when the estate was made over to him. The property, which consists of three revenue-paying estates, one jote and seven rent-free tenures in Rajshahye, Rungpore, and Dinagepore, was held khas. The rental was Rs. 3,010 per annum. During the period of over five years the property was under Government management, the demands against the estate were regularly paid. The total demand of rent and cesses due to the estate was Rs. 16,866, of which Rs. 15,121, or 89 per cent., were collected and Rs. 611 remitted, leaving a balance of Rs. 1,134, of which Rs. 20 only are irrecoverable. The debts (Rs. 2,448) due by the estate when taken in charge were reduced to Rs. 386, which was due to the ward's half-sister when the property was released. The total receipts from all sources were Rs. 15,630, and the disbursements, including Rs. 925 invested in Government securities, amounted to Rs. 15,015; the cash balance was therefore Rs. 615. The ward was educated in the Rampore Beauleah collegiate school, and was also taught zemindari management.

54. *Kamarpukur.*—The ward is being initiated into zemindari work, and is said to take great interest in the affairs of his estate. RUNGPORE.

55. *Burdhankotee.*—The revenue (Rs. 8,943), rent (Rs. 1,379), and cesses (Rs. 2,056) due from the estate were paid. The current (Rs. 32,496) and arrear (Rs. 13,587) demand of rent and cesses due to the estate was Rs. 46,083, of which Rs. 33,056, or 101 per cent. on the current demand, were collected; Rs. 2,043 were remitted; and the balance was Rs. 10,989, the whole of which is recoverable. The debts due to the estate were reduced from Rs. 3,369 to Rs. 1,958. Rs. 471 were spent for survey and partition; Rs. 787 for repairs to tehsil and other buildings, and Rs. 1,675 on works of improvement. The Commissioner writes:—

"The most important work of improvement undertaken is the clearance and reclamation of jungle by Garrows and Boonahs. Of the former, there are two colonies on the estate. The older colony has cleared about 60 bighas in the immediate neighbourhood of Burdhankotee, and in accordance with their custom have deserted 50 bighas to clear other jungle off virgin soil. The 50 bighas have been settled with plainsmen for three years rent-free on condition of their uprooting the stumps and roots of trees, which the Garrows will

RUNGPORE.

not do. The plainsmen consist of eight families, and each family has received an advance of Rs. 20 repayable by instalments of Rs. 5 a year. The second colony of Garrows arrived in March 1883, and have cleared 50 bigahs of land. Fourteen familes of wandering Boonahs appeared at Burdhankotee some months ago, and expressed a desire to settle if they were assisted at the start. They were allowed Rs. 300 in advance to purchase ploughs and cattle, and have settled near the family head-quarters. The total area of jungle cleared in the estate is 115 bigahs, of which 50 have been brought under cultivation. The clearance of jungle and the consequent extension of cultivation will not only add to the income of the estate, but also, it is hoped, improve the climate of Burdhankotee and its neighbourhood. Grafts of mango, leechees, and cocoanut trees have been planted on the side of a large tank at Burdhankotee at a cost of Rs. 335. The Burdhankotee market, mentioned in last year's report, shows signs of improvement. The Collector reports that 'about 400 people flock there during the hât days for the purchase and sale of commodities.' * * * *

"The cultivation of Carolina paddy was tried, and failed. Two Beheea sugarcane mills which were purchased in the previous year worked satisfactorily."

Rs. 4,772 were invested in Government securities, thus raising the value of securities held by the estate to Rs. 19,493. The eldest sister of the ward was married during the year to Baboo Mohendra Lall Rai, a landholder in Pubna, the expenditure incurred for the marriage ceremony being Rs. 3,000. The ward is in the ninth class of the Rungpore zillah school, and is reported to be on a par with the boys of his age.

JULPIGOREE.

56. *Chaklajat.*—The Deputy Commissioner, Colonel Morton, reports as follows on the administration of the Chaklajat estates belonging to the Maharajah of Cooch Behar for the period it was under the charge of the Court of Wards from 1st April 1872 to 3rd October 1883.

"The Chaklajat estate first came under Government care in 1864, not under the provisions of any law, but under the terms of the treaty defining the relations between the Government of India and the Cooch Behar State. In the beginning of that year, in consequence of the mismanagement in the administration of the independent State of Cooch Behar and the disputes among the joint-regents who had assumed authority there, after the death of the late Maharajah, the British Government interfered and appointed a Commissioner to exercise the full authority of the Maharajah during the minority of Nripendra Narain Bhoop Bahadoor, who, as the only legitimate son of the late Maharajah, had been recognized as entitled to succeed his father on the throne. Colonel Haughton was the first Commissioner appointed by Government, and he, with the aid of the Deputy Commissioner of Cooch Behar and other assistants, superintended the management, not only of the Cooch Behar State, but also of all the property belonging to the minor which was situated in the British territories.

"The estate was taken in charge by the Court of Wards under orders of the Government of Bengal No. 4298, dated 25th September 1872, when the dewan, who had up to date managed the affairs of the Chaklajat estate first from Cooch Behar and then from Boda, was replaced by a Manager whose head-quarters and chief office were at first at Julpigoree and afterwards removed to Debeegunge, where they remained up to the end of the Court's administration.

"The Manager, it appears, did not in all respects strictly abide by the law or by the rules regulating the management of the ward's property in managing this *quasi*-political estate. In March 1876 the Manager was on the representation of the then Commissioner of the Rajshahye and Cooch Behar division subordinated to the Deputy Commissioner of Julpigoree, and from that date to the release of the estate the law and rules on the subject of the management of the ward's property were strictly observed in managing this estate.

"The gentlemen who successively held the office of the Manager under the Court of Wards were Mr. C. H. Barnes, Baboo Deno Nath Mookerjee of the Subordinate Executive Service, Mr. E. A. Bradbury, C.S., Baboo Poorno Chunder Ghose, Mr. E. M. Reily and Baboo Tarak Nath Mullick, all members of the Subordinate Executive Service. The last-mentioned gentleman held the office from 11th June 1877 to 3rd October 1883.

"The property which is known by the name of "the Chaklajat estates," in consequence of the bulk of it being made up of three chaklas, consists of 11 revenue-paying and 15 revenue-free, 8 rent-paying and 1 rent-free estates, and was managed khas by the Manager with the assistance of naibs, tehsildars, and other collecting agents.

"The annual rent demand of the estate when it was first taken in charge in 1872 was Rs. 2,66,136 and the arrear balance Rs. 4,41,538.* The rent demand on 3rd October 1883 amounted to Rs. 3,05,440 and the arrear balance to Rs. 2,11,525. It will therefore be seen that while the rent demand during the Court's administration increased by Rs. 39,304, the arrear balance was reduced by Rs. 2,30,013. The increase in the demand was chiefly brought about by resettlement of tenures at rents enhanced without final objection, and the large reduction in the balance was largely due to improved collections. The arrear balance at the close of the Court's administration would have been considerably less if the estate had been released after the close of the present financial year, as the collections in the first two quarters of a year are, as a rule, less than one-half of those made in the last

* It would appear from what follows that a good part of this was nominal.
(Sd.) U. B.,
Commissioner.

two quarters. At the close of 1882-83 the arrear balance on account of rent amounted to Rs. 1,53,899, which represented 50·32 per cent. of that year's demand only.

"The total amount remitted on account of rent during the administration of the estate by the Court of Wards was Rs. 3,17,680. Of this sum Rs. 1,58,606 which had been shown as arrears in the accounts furnished by the dewan who had been in charge of the Chaklajat estates before it came under the management of the Court of Wards were found on enquiry not to be due from the tenants. Rs. 1,10,083 represented a nominal balance, as the amount after its collection from the tenants had been embezzled by naibs, tehsildars, patwaris, and other collecting agents before the estate came under Government care, and out of the balance amounting to Rs. 48,991 a large portion represented the rents of jotes which had been either wholly or partially washed away, a portion the rents of tenures for the period they remained untenanted, and a portion was due from tenants who were either dead or had fled from their homes leaving no property behind them from which the estate dues could be recovered.

"The debts due to the estate which accrued during its management by the Court of Wards amounted altogether to Rs. 2,05,297, out of which Rs. 1,62,407 were recovered, Rs. 41,168 were written off, and the remaining sum, amounting to Rs. 1,722, represented debts secured by bonds, &c., but not recovered before the release of the estate. The bulk of the amount (Rs. 41,168) remitted was advanced during the famine of 1874 to persons the majority of whom could not either from sex, age, or other bodily infirmities, acquire their livelihood by labour. They held or cultivated no lands and acquired their livelihood by begging. Many of these had died after having taken the loan, and some fled from their homes leaving no property behind them from which the estate dues could be recovered. The debts being hopelessly irrecoverable were from time to time remitted by the Commissioner on the recommendations of the Deputy Commissioner and the Manager.

"During the administration of the estate its net surplus assets after deductions of all charges, including land revenue, &c., amounted to Rs. 7,10,948-10-10, of which Rs. 3,65,314-2-8 were remitted to the Cooch Behar treasury, Rs. 2,74,472-9 were invested in 4 per cent. Government securities, Rs. 47,000 were sent to the Lloyd's Bank at Darjeeling under orders of the Commissioner, Rs. 21,618-9-9 were in the hands of the Manager, and Rs. 2,543-5-5 in the hands of the Deputy Commissioner on 3rd October 1883. The Rs. 21,618-9-9 which were in the hands of the Manager were remitted into the Julpigoree treasury on the 18th October. The Doorga Poojah holidays, which commenced on the 6th idem and lasted 12 days prevented the Manager from making the remittance earlier.

"During the management of the estate by the Court of Wards, the total amount expended on improvement of property and other works of public utility, such as roads, embankments, tanks, &c., was Rs. 58,368-11-11. During the same period the estate contributed Rs. 47,177-12-10 towards the encouragement of education and Rs. 16,082-15-4 towards the support of dispensaries which afforded medical aid to the Chaklajat tenants and employés as well as to the public.

"The condition of the tenants on the Chaklajat estates is comparatively much better than that of their brethern in other parts of Bengal. The rents being low, and the lands generally fertile, the former enjoy, as a rule, much larger profits than the ryots of other landlords. The relations between the landlord and tenants are on the whole satisfactory.

"The ward having been the ruling chief of a Tributary State, the expenses of his support, care, and education were paid by his State, and not from the property in charge of the Court. Mr. Kneller, who superintended his education, was also his guardian and acted under the orders of the Commissioner of the Rajshahye and Cooch Behar division in the Political Department.

"During the administration of the estate by the Court of Wards, the whole of the Chaklajat estates was surveyed and measured at a cost of Rs. 2,60,398-4-8, and the total increase obtained by the resettlement of tenures at enhanced rents was Rs. 36,981-10, to which a further addition of about Rs. 10,000 may be made by the resettlement at enhanced rents of such of the tenures as could not be settled before the release of the estate.

"It will be admitted, I think, that the management of the Chaklajat estate has been a very successful one. The highest credit is due to the able Manager, Baboo Tarak Nath Mullick, who has held his office since 11th June 1877, and who amidst much domestic trial and sorrow has stood manfully by his work. I desire especially to point out to you that the enhancement in the rent has been brought about—as I should like to see all enhancement brought about—without a single decree of court. In a few instances suits have been laid, but they have been compromised. I have during the three years I have held the office of the Deputy Commissioner of Julpigoree marched through and through the Chaklajat estates in this district, and I have never heard a whisper of injustice or over-assessment.

In submitting this report the Commissioner makes the following remarks:—

"I think there can be no question as to the Court's management having been very successful. Its principal features were—(*a*) the example set to other zemindars as regards general liberality towards the tenants and others in the maintenance of schools and dispensaries, the construction of useful public works, the grant of loans during the scarcity of 1874, and the subsequent remission of such debts in the case of the poorer tenants; (b) I succeeded with the help of the Manager, Baboo Tarak Nath Mullick, in effecting a substantial enhancement of rent throughout the estates at a moderate cost considering the results, and with the general consent

JULPIGOREE. of the ryots. It will be observed that in these large estates it was only necessary to institute a trifling number of enhancement suits, so far as I recollect not more than a score, if as many, and that on their institution the tenants gave in, knowing that they had not the ghost of a case, and that a much larger enhancement than that asked for out of court would certainly be decreed if the suits were carried through. Though I could have enhanced the rates most equitably, I only asked for an enhancement on account of excess lands held for years without payment of any rent whatever.

"I entirely concur in what the Deputy Commissioner says as to the credit due to Baboo Tarak Nath Mullick for his able management. When the circumstances of the estate called for a first class Manager I selected him as one of the best and most experienced officers in the Subordinate Executive Service of Government, and he has fully realised my expectations."

DACCA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current Demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) and current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Dacca	Lalit Mohan Rai.	Sharasi Mohan Rai ...	17	Act XL of 1858 ...	1875	996	8	493	1,497	9,009	283	9,292	4,637	13,231	511	6,255	285	6,540	70·3	.....	301
		Dharani Mohan Rai ...	14																		
		Sabasana Debya... ...	13																		
	Dhankoora ...	Hem Chandra Rai *alias* Nibaran Chandra Rai.	13	Act IX (B.C.) of 1879	1882	16,656	9,586	7,024	33,266	1,25,164	4,810	1,29,974	22,976	3,36,204	15,324	1,01,282	5,024	1,06,306	81·7	.....	53,082
		Denesh Chandra Rai ...	11																		
Furreedpore.	Chandra Kumar Sanyal.	Chandra Kumar Sanyal	20	Act XL of 1858 ...	1875	141	.....	.....	141	559	.....	559	703	877	.....	619	.....	619	110·7	.....	38
	Poorna Chandra Rai.	Asvini Kumar Rai ...	17	Ditto	1878	209	2,055	180	2,444	3,626	732	4,358	1,562	14,190	3,370	3,721	679	4,400	100·9	3,790	331
		Kamini Kumar Rai ...	13																		
		Jamini Kumar Rai ...	9																		
		Ananta Kumar Rai ...	7																		
	Rukini Kant Rai.	Chandra Kant Rai ...	17	Act IX (B.C.) of 1879	1882	3,641	2,629	1,059	7,329	11,028	1,289	12,317	3,829	18,597	2,509	5,151	514	5,665	45·9	.....	273
		Uma Kant Rai	16																		
		Tara Kant Rai	13																		
		Surja Kant Rai	11																		
		Nibarana Chandra Rai...	8																		
Backergunge.	Hari Charan Chakravarti.*	Hari Charan Chakravarti	20	Act XL of 1858 ...	1868	119	.....	127	246	40	.....	40	1,025	8,752	1,561	391	.....	391	977·5	.....	861
	Bepin Behari Das.	Bepin Behari Das ...	13	Ditto ...	1872	4	1,022	145	1,171	2,630	146	2,776	704	10,668	396	1,630	90	1,720	61·9	.....	861
	Tarruk Kumar Chakravati.	Tarruck Kumar Chakravarti.	17	Ditto ...	1872	196	66	62	324	568	51	619	538	1,535	147	653	61	714	115·3	.....	193
		Lalit Kumar Chakravarti	14																		
	Hara Kumar Das.*	Hara Kumar Das ...	21	Ditto ...	1877	39	2,098	286	2,423	3,370	275	3,645	3,262	6,449	587	374	19	393	10·7	.....	186
Mymensingh.	Hara Govind Lashkar.	Hara Govind Lashkar ...	18	Ditto ...	1870	48	258	106	412	2,409	75	2,484	569	3,263	96	2,434	57	2,491	100·2	.....	208
	Jagat Kishore Acharjya.	Jagat Kishore Acharjya	20	Act IV (B.C.) of 1870	1876	45,842	439	17,922	64,203	1,77,452	10,869	1,88,321	22,147	2,43,428	19,256	1,52,932	7,185	1,61,117	85·5	.....	13,939
	N. P. Pogose ...	P. N. Pagose	16	Act XL of 1858 ...	1878	2,253	854	1,155	4,262	9,480	765	10,245	4,139	14,127	906	9,168	812	9,980	97·4	110	369
		Miss L. M. Pogose ...	14																		
	Attached Estates.			Total ...	...	70,144	19,015	28,559	1,17,718	3,45,335	19,295	3,64,630	65,191	6,71,321	44,663	2,85,610	14,726	3,00,336	82·3	3,900	70,642
Furreedpore.	Krishna Ram Rai.	62 Proprietors	...	Regulation V of 1812...	1831	326	.....	124	450	1,878	59	1,937	1,352	2,184	132	1,567	49	1,616	81·8	.....	28
Backergunge.	Kasinath Basu	9 Proprietors	...	Ditto ...	1845	410	.....	164	574	1,001	144	1,145	1,272	1,893	352	1,385	248	1,633	142·6	.....	111
	Nabadurga Debya and others	8 Proprietors	...	Ditto ...	1848	8,773	.....	2,810	11,583	16,589	2,532	19,121	15,719	22,624	3,489	19,342	2,936	22,278	116·5	.....	606
	Jagat Narain Rai.	Tara Prasanna Rai ...	...	Act IX (B.C.) of 1879	1882	5,147	.....	936	6,083	8,178	903	9,081	4,474	18,739	2,250	7,294	680	7,974	87·8	.....	1,875
		Autullya Narain Rai ...	...																		
Mymensing.	Bhil Kunki* ...	Brijuram Chakladar and others.	...	Act IV of 1840 ...	1849	.....	.....	.....	.....	26	.....	26	856	26	.....	.....	.....	.....	.....	.....	.....
	Hur Kishore Joardar.	Gopi Kissen Joardar ...	13	Act X of 1877	1878	.....	111	40	151	665	20	685	301	1,123	58	400	1	401	58·5	.....	.....
		Kali Kissen Joardar ...	10																		
				Total ...	...	14,656	111	4,074	18,841	28,337	3,658	31,995	23,974	46,589	6,281	29,988	3,914	33,902	105·9	.....	2,620
				Grand Total ...	...	84,800	19,126	32,633	1,36,559	3,73,672	22,953	3,96,625	89,165	7,17,910	50,944	3,15,598	18,640	3,34,238	84·2	3,900	73,262

* These three estates were released on the 27th June 1883, 15th September 1883, and 1st September 1883 respectively.

SECTION IV.

DACCA DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remission of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expense of management. Manager's pay establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, building, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Wards' Estates.																								
Dacca ...	Lalit Mohan Rai.	Sharasi Mohan Rai ...	17	Act XL of 1858 ...	1875	...	44	42	6,970	225	1,687	...	...	1,687	18·1	...	36	...	...	...	6,718	3,037	...	.....	1875-76, paras. 152 to 156
		Dharani Mohan Rai ...	14																						
		Sabasana Debya ...	13																						
	Dhankoora ...	Hem Chandra Rai *alias* Nibaran Chandra Rai.	13	Act IX (B.C.) of 1879	1882	983	10,471	2,125	2,34,922	10,310	10,786	...	6	10,792	8·3	29,029	367	...	...	...	1,04,805	37,371	...	1,83,256	
		Denesh Chandra Rai ...	11																						
Furreedpore.	Chandra Kumar Sanyal.	Chandra Kumar Sanyal	20	Act XL of 1858 ...	1875	...	...	...	258	...	.....	...	...	.....	...	...	...	...	...	...	449	912	...	.....	1875-76 ,, 157 & 158
	Poorna Chandra Rai.	Asvini Kumar Rai ...	17	Ditto ...	1878	225	13,114	556	9,995	2,572	874	...	...	874	20·0	3,251	...	...	...	...	3,573	2,385	...	28,680	1878-79 ,, 144 to 147
		Kamini Kumar Rai ...	13																						
		Jamini Kumar Rai ...	9																						
		Ananta Kumar Rai ...	7																						
	Rukm Kant Rai.	Chundra Kant Rai ...	17	Act IX (B.C.) of 1879	1882	4,955	3,371	1,263	13,150	1,967	1,153	...	...	1,153	9·3	1,100	12	...	...	...	3,572	3,930	...	36,196	1882-83 ,, 159 ,, 161
		Uma Kant Rai ...	16																						
		Tara Kant Rai ...	13																						
		Surja Kant Rai ...	11																						
		Nibarana Chandra Rai...	8																						
Backergunge.	Hari Charan Chakravarti.*	Hara Charan Chakravarti	20	Act XL of 1858 ...	1868	1,987	4,137	1,935	8,361	1,561	79	...	...	79	197·5	...	...	...	...	...	989	1,209	...	.....	1874-75 ,, 213 215
	Bepin Behari Das.	Bepin Behari Das ...	13	Ditto ...	1872	21	6,277	289	8,817	306	398	...	...	398	14·3	...	...	...	...	...	2,001	886	...	707	1875-76 ,, 175 & 176
	Tarruk Kumar Chakarvati.	Tarruk Kumar Charavarti.	17	Ditto ...	1872	984	484	93	847	86	87	...	...	87	14·0	...	...	...	40	...	1,047	271	...	240	1875-76 ,, 177 to 179
		Lalit Kumar Chakravarti	14																						
	Hara Kumar Das.*	Hara Kumar Das ...	21	Ditto ...	1877	29	4,019	584	5,944	555	347	...	...	347	9·5	...	...	...	...	...	831	1,763	...	381	1877-78 ,, 287 ,, 294
Mymensingh.	Hara Govind Lashkar.	Hara Govind Lashkar ...	18	Ditto ...	1870	...	631	113	480	30	227	...	...	227	9·1	175	...	...	...	18	1,782	1,066	...	.....	1874-75, para. 228
	Jagat Kishore Acharjya.	Jagat Kishore Acharjya	20	Act IV (B.C.) of 1870	1876	15	3,367	70	79,644	11,334	9,799	...	459	10,258	5·4	56,000	149	120	611	30	1,13,835	16,200	...	3,04,844	1875-76, paras. 191 to 194
	N. P. Pogose ...	P. N. Pogose	16	Act XL of 1858 ...	1878	...	979	242	4,316	84	1,651	84	...	1,735	16·7	...	...	...	40	86	7,757	4,980	...	535	1878-79 ,, 162 ,, 165
		Miss. L. M. Pogose ...	14																						
		Total ...	...		...	9,199	46,894	7,312	3,73,704	29,030	27,088	84	465	27,637	7·4	89,555	564	120	691	134	2,47,359	74,010	...	5,54,839	
	Attached Estates.																								
Furreedpore.	Krishna Ram Rai.	62 Proprietors*	...	Regulation V of 1812	1831	...	...	...	617	84	451	...	...	451	23·2	...	...	...	...	...	1,668	877	...	.....	1874-75, para. 206
Backergunge.	Kasinath Basu	9 ditto	...	Ditto ...	1845	36	...	...	508	104	141	...	3	144	12·5	...	...	...	...	...	2,315	557	...	52	1874-75, ,, 220
	Nabadurga Debya and others.	8 ditto	...	Ditto ...	1848	...	...	...	3,194	548	2,646	...	1,754	4,400	23·1	...	...	...	...	...	19,044	15,159	...	.....	1877-78 paras. 331 to 333
	Jagat Narain Rai.	Tara Prasanna Rai ...	...	Act IX (B.C.) of 1879	1882	7,390	...	...	11,429	1,570	1,408	...	...	1,408	15·5	...	...	...	...	...	10,773	2,142	...	.....	
		Autullya Narain Rai ...	...																						
Mymensingh.	Bhil Kunki* ...	Brijuram Chakladar and others.	...	Act IV of 1840 ...	1849	...	...	...	26	...	.....	...	...	.....	...	...	...	...	...	...	1	855	...	.....	1874-75, para. 229
	Hurkishore Joardar.	Gopi Kissen Joardar ...	13	Act X of 1877 ...	1878	...	469	197	563	57	94	...	...	94	13·7	285	...	...	9	...	166	148	...	1,674	1878-79 ,, 166
		Kali Kissen Joardar ...	10																						
		Total ...	...		...	7,426	469	197	16,337	2,363	4,740	...	1,757	6,497	20·3	285	...	...	9	...	33,967	19,738	...	1,726	
		Grand Total ...	...		...	16,625	47,363	7,509	3,90,041	31,393	31,828	84	2,222	34,134	8·6	89,840	564	120	700	134	2,81,326	93,748	...	5,56,565	

[illegible] released on the 27th June 1883, 15th September 1883, and 1st September 1883 respectively.

SECTION IV.

DACCA DIVISION.

57. Of the 18 estates under management in this division, three (Hari Charan Chakravarti, Hara Kumar Dass, and Bhil Kunki) were released during the year under report. The balances of revenue, rent, and cesses left unpaid at the close of the year were Rs. 16,625, Rs. 47,363, and Rs. 7,509, due principally by the estates in Furreedpere and Backergunge. The collections of rent and cesses due to the estates were Rs. 3,34,238, or 84 per cent. on the current demand (Rs. 3,96,625) against 85 per cent in the previous year. This result is unsatisfactory. The balance, after deducting remissions, was Rs. 4,21,434, of which Rs. 2,45,232 and Rs. 90,978 respectively are arrears due to the Dhankoora estate and the estate of Jagat Kishore Acharjya. The charges of management were Rs. 34,134 or 8 per cent. on the current rent and cess demand. Rs. 89,840 were paid on account of the private debts due by the estates, and the balance unpaid was Rs. 5,56,565, of which Rs. 1,83,256 and Rs. 3,04,844 are shown against the two estates above mentioned. Including Rs. 89,165, the cash balance of the previous year, the total receipts were Rs. 5,00,565; the disbursements amounted to Rs. 4,06,817; the cash balance at the close of the year was therefore Rs. 93,748.

58. *Eradut Ali Khan.*—The late proprietor of this petty estate left three daughters—(1) Hamidan Nissa Khatoon, (2) Syadan Nissa Khatoon, and (3) Sadatan Nissa Khatoon. The Judge at first appointed two ladies to manage on their behalf; but as this arrangement did not succeed, the property was, in February 1875, placed in the hands of the Collector under Act XL of 1858. The estate was then managed khas, but from April 1878 it was, with the exception of three mehals, let on lease to the husband of the eldest and to the father-in-law of the youngest ward. This arrangement did not work well, and it was eventually deemed expedient to surrender the management to the lessees. Notice to this effect was accordingly given to the civil court under section 12, Act IX (B.C.) of 1879, and the Court of Wards has withdrawn from the management with effect from the 1st April 1883. The whole of the Government revenue and cesses (amounting to Rs. 3,920) due during the eight years the estate was under the Court of Wards was satisfied. Of the rent and cesses (Rs. 1,969) due to superior landlords, Rs. 1,354 were left unpaid. The rental was raised from Rs. 2,954 to Rs. 3,332, or an increase of Rs. 378. The aggregate rent and cess demand was Rs. 27,471, of which Rs. 21,849, or 79 per cent., were collected, and Rs. 3,156 remitted, leaving a balance of Rs. 2,466 outstanding. The total receipts from all sources were Rs. 33,005, and the expenditure, including Rs. 625 invested in the purchase of landed property, was Rs. 30,504. DACCA.

59. *Lalit Mohan Rai.*—The whole of the revenue, rent, and cesses due from the estate, amounting to Rs. 1,581, was paid, except Rs. 86 on account of rent and cesses. The collections of rent and cesses due to the estate were Rs. 6,540, or 70 per cent. on the current demand (Rs. 9,292), and the balance was Rs. 7,195; this unsatisfactory result is said to be due to the inefficiency of the collecting staff; the Commissioner has called for a report on this subject as well as on the measures which are being taken to realise the heavy balances. The case which was pending last year regarding the title of the wards to one-sixth of the whole estate was decided by the High Court in their favour, but again five cases have been instituted in which the hostile uncles of the wards have in addition to the previous objections impeached the validity of the adoption of the father of the minors. It is this litigation which gives little hope of successful management. The two male minors are being educated in the Dacca collegiate school; the younger boy is making good progress, but the progress of the elder is not satisfactory.

DACCA.

60. *Dhankoora.*—The estate belonged to two cousins, Grish Chandra Rai and Govinda Chandra Rai. The former died many years ago, leaving a minor son, Hem Chandra Rai *alias* Nibaran Chandra Rai;* by his will his cousin, Govinda Chandra Rai, was executor and his widow was executrix of his estate. Govinda Chandra Rai died in August 1882, leaving a minor son, Dinesh Chandra Rai;† he executed a will appointing his wife executrix of his estate. The widows of the deceased zemindars admitted their incapacity to manage the estate and petitioned to place the estate under the charge of the Court of Wards. The Court thereupon took charge of the property under Act IX (B.C.) of 1879 in September 1882.

* Born on the 13th June 1870.

† Born on the 26th January 1873.

The estate is situated in Dacca, Mymensingh, and Tipperah. The Commissioner of Dacca and the Collector of Dacca are the managing Commissioner and managing Collector respectively of the property wherever situated. The entire area is estimated at 2,76,872 bighas, of which 2,19,642 bighas are in Mymensingh. The lands are mostly covered with dense jungle. The principal products in Dacca and Mymensingh are paddy, safflower, peas, mustard, and jute; sugarcane and chillies are also grown; but in pergunnahs Khaliajury and Juanshahi in Mymensingh amon and boro paddy are almost the only crops.

The total rent and cess demand due to the estate is Rs. 1,29,821, while the revenue, rent, and cess due from the estate is Rs 33,266, thus leaving a gross profit of Rs. 96,555. Deducting from this sum the recurring charges sanctioned by the Board, amounting to Rs. 40,750,‡ the annual net profits are Rs.. 55,805, or a round sum of half a lakh of rupees. The accounts are still in much disorder; no proper papers were received from the late proprietors; the former amla were many of them corrupt and opposed to the Court's management, and it has not yet been possible to replace them by a more efficient establishment. Baboo Durga Kant Rai Chaudhuri, who was Manager of the Chowghoria estate in Burdwan, and who distinguished himself by the success with which he brought the intricate affairs of that estate into order, has been appointed Manager on a salary of Rs. 200 per mensem, rising to Rs. 250. He has furnished security in Government promissory notes to the value of Rs. 5,000. The sanctioned cost of management is 12 per cent. on the current rent and cess demand.

	Rs.
‡ Management of property	16,846
Law expenses	6,160
Maintenance of proprietor and family, including social and religious ceremonies	12,791
Education of minors ...	500
Schools and dispensaries	677
Miscellaneous	2,163
Rates	1,613
Total ...	40,750

The financial results of the year under report may be summarised as follows. Of the revenue (Rs. 16,931), rent (Rs. 19,116), and cesses (Rs. 8,156) due from the estate, Rs. 983, Rs. 10,471, and Rs. 2,125 were left unadjusted. The current (Rs. 1,25,164) and arrear (Rs. 2,11,040) demand of rent due to the estate, including interest, was Rs. 3,36,204, of which Rs. 1,01,282 were collected, leaving a balance of Rs. 2,34,922. The arrear demand of cesses was Rs. 10,514 and the current demand amounted to Rs. 4,810, making a total demand of Rs. 15,324,§ of which Rs. 5,022 were realised, leaving Rs. 10,310 outstanding. The collections of rent and cesses were 80 and 104 per cent. on the current demands respectively. The bad collections are attributed by the Manager to the machinations of individuals, and especially to a Moulvie who, under cover of the new Tenancy Bill, stirred up the Mymensingh tenantry to refuse payment of rent. Allowance must also be made for the fact that the accounts of the estate are still unadjusted and unsettled. The balance due before the estate was taken in charge is said to be Rs. 1,24,896 (rent Rs. 1,19,519 and cesses Rs. 5,377), the whole of which, except Rs. 33,362 (rent Rs. 31,110 and cesses Rs. 2,252), is reported to be irrecoverable; of the balance of Rs. 1,20,336 (rent Rs. 1,15,403 and cesses Rs. 4,933) which accrued since the estate was taken in charge, Rs. 24,386 (rent Rs. 23,570 and cesses Rs. 816) were not realisable before the close of the year; Rs. 9,389 (rent Rs. 9,064 and cesses Rs. 325) are irrecoverable or doubtful of recovery, and the remainder is good and in process of recovery. The debts due to the estate when taken in charge were Rs. 2,60,996, and Rs. 8,582 accrued during Government management,

§ Includes excess collections of Rs. 8.

making a total of Rs. 2,69,578, of which Rs. 8,212 have been recovered, leaving a balance of Rs. 2,61,366, of which Rs. 2,42,591 are shown as irrecoverable or doubtful of recovery. Enquiries will be instituted into all the balances of rent, cesses, and debts due to the estate, and such sums as may be found to be really irrecoverable will be written off. At the date of assumption of charge, the debts due by the estate were Rs. 2,00,805, to which Rs. 13,314 were added on account of interest, making a total of Rs. 2,14,119, of which Rs. 30,665 have been paid and Rs. 198 have been reduced by compromise up to 31st March 1884, leaving a balance of Rs. 1,83,256, of which about a lakh of rupees will probably have to be paid after the accounts of the old amla have been adjusted. The total receipts, including the cash balance (Rs. 22,976) of the previous year, were Rs. 2,11,558, of which Rs. 1,74,187 were disbursed, leaving a cash balance of Rs. 37,371 at the close of the year under report. Both the minors are being educated in the Dacca collegiate school, and are said to be making good progress in their studies; they have a resident tutor who teaches them at home. DACCA.

61. *Poorna Chandra Rai.*—The Board have been in correspondence with the Commissioner in regard to the liquidation of the debts due by this estate, and the final orders issued by them on the 26th June 1884 were as follows:— FURREEDPORE.

"An eight annas share of this estate was at first taken charge of by the Collector under orders issued by the civil court on the 30th May 1878, under section 21 of Act XL of 1858. Subsequently on its being discovered that the remaining eight annas share also belonged to the minor sons of Poorna Chandra Rai, this also was taken charge of.

"In 1878 the revenue authorities had no option in the matter of taking charge of the estate, when ordered by the civil court to do so under Act XL of 1858. Since then the Wards Act IX (B.C.) of 1879 has been passed, by section 2 of which all persons and properties which at the commencement of this Act were under the charge of the Collector by virtue of an order of the civil court under section 21 of Act XL of 1858 have from such commencement been deemed to be under the charge of the Court of Wards, and section 12 of the Act of 1879 gives authority to the Court of Wards to withdraw from the charge of such persons or properties. The ground on which the Legislature enacted this section was that the revenue authorities were frequently ordered by the civil court to take charge of estates which were so hopelessly involved that it was impossible to make any arrangement which could save the estate from passing out of the hands of the proprietors. In such cases the time and labour which are given by public officers to the affairs of the estate are wasted, and the object for which they are authorized to take charge of estates is not attained.

"To prevent such an objectless waste of the public resources, profitless even to the proprietors, the Legislature has deliberately authorized the Court of Wards to withdraw from the charge of estates.

"The state of things to meet which this provision of the law was framed is shown beyond doubt to exist in the present case.

"The present debts of the estate which are covered by decrees amount to Rs. 49,911, besides interest and costs amounting to Rs. 755, giving a total of Rs. 50,656. To reduce this debt, which is increasing by interest, there is no balance available from the assets of the estate after providing for the unavoidable current expenses of management, maintenance, &c. Indeed the income falls short of the expenditure by Rs. 114.

"Every possible effort has been made by the Collector to dispose of portions of the property on fair terms; not only have these endeavours been unsuccessful, but the Collector reports that even if the whole of the landed property were sold, it could not be expected to realize more than Rs. 29,081, whereas the debts amount to Rs. 50,656, as above mentioned.

"For these debts which are covered by decrees execution has been taken out; the sales of property have been stayed on an application on behalf of the judgment-debtor under section 305 of the Civil Procedure Code (Act XIV of 1882) in the expectation that the Manager will be able to make an arrangement for paying off the debts by raising money in one or more of the modes mentioned in that section; but it is evident that there is no reasonable hope of such an arrangement being effected, as the estate is hopelessly insolvent.

"In this state of affairs the Collector makes the novel proposition that the Court of Wards should apply to the civil court to declare the property insolvent under chapter XX of the Civil Procedure Code with the object apparently that the landed property now belonging to the minors should be given up for the benefit of the creditors, and that the minors should be left free to acquire other property in future.

"Such a proposal ignores the fact that the Court of Wards derives its *locus standi* for taking charge of the affairs of minor proprietors entirely from their status as proprietors of landed estates; and that when once all hope of saving the landed property to the minors is over, the essential reason for the exercise of the Court of Wards' functions has ceased to exist.

"The Manager should now represent to the Judge the hopelessly insolvent state of the property and the failure of all his endeavours to bring it into a solvent condition, and that

FURREEDPORE. he finds it impossible to make such an arrangement as he hoped when he applied for postponement of the sales under section 305.

"The Collector should also give notice to the Judge under section 12 of Act IX (B.C.) of 1879 that the Court of Wards will withdraw from the charge of the estate on a date two months after the date of notice."

Notice was given by the Collector to the civil court under section 12, Act IX (B.C.) of 1879, and the property has been released from 1st September 1884.

62. *Rukini Kant Rai.*—The balances of revenue, rent, and cesses shown against the estate are Rs. 4,955, Rs. 3,371, and Rs. 1,263 respectively. These balances are said to be due for certain estates and tenures which were sold in execution of a decree obtained by Guru Charan Pal and others; an appeal for setting aside the sale is reported to be now pending in the High Court. The collections of rent and cesses due to the estate were Rs. 5,665, or only 45 per cent. on the current demand (Rs. 12,317), and the balance, after deducting remissions, was Rs. 15,117. The collections were therefore most unsatisfactory. The total debts due by the estate were Rs. 37,296, of which Rs. 1,100 were paid leaving a balance of Rs. 36,196, nearly the whole of which is covered by decrees. In execution of the decrees a large portion of the estate was sold for the inadequate sum of Rs. 17,600, as stated in paragraph 160 of last year's report. With the view to set aside the sale, an appeal has been preferred to the High Court which is still pending. The four elder minors are reported to be making satisfactory progress in their studies in the Pogose school; the fifth minor attends the Jopsha school, and his educational progress is also satisfactory.

BACKERGUNGE. 63. *Nabadurga Debya.*—This is the largest of the estates in the district and the best managed. The whole of the revenue (Rs. 11,168) and cesses (Rs. 3,613) was paid. The collections of rent and cesses were 116 per cent. on the current demand (Rs. 19,121), and the balance was Rs. 3,742 only. The cash balance at the close of the year was Rs. 15,159. Nearly 36 years have elapsed since the estate was attached under Regulation V of 1812; the circumstances under which it was placed under the Collector's charge have completely altered within this long period, and there is no probability of a breach of the peace taking place among the co-sharers at the present time. The Collector therefore made an application to the civil court for the withdrawal of the precept of attachment, but the Judge has requested the Collector to retain charge till the completion of the partition which is now in progress.

64. *Jagat Narain Rai.*—The late proprietor, Jagat Narain Rai, being insane, his estate was taken in charge in August 1863 by order of the civil court under Act XXXV of 1858. On his death in March 1882, the property was released. The Court of Wards' management thus extended over a period of 18 years. The property, which consists of eight revenue-paying estates and 145 under-tenures, is scattered in small patches in the Backergunge and Khulna districts. When it was taken in charge its rental was Rs. 11,781, which was increased to Rs. 14,410 by the Court of Wards. The total rent and cess demand for the period the property was under Government management was Rs. 2,68,032, of which Rs. 2,16,469 or 80 per cent. were collected and Rs. 29,419 remitted, leaving a balance of Rs. 22,144. The collections were not satisfactory, and when the estate was released the Govenment revenue was in arrear to the extent of Rs. 6,359. For the recovery of this amount the revenue-paying portion of the estate with a rental of Rs. 8,000 was re-attached under clause 2, section 23, Act IX (B.C.) of 1879, as amended by section 4, Act III (B.C.) of 1881. Experience, however, showed that there was no reasonable hope to recover the arrears by keeping the estate attached, as the annual surplus after defraying all charges was exceedingly small, and the work of realisation very difficult. The Collector therefore proposed to release the estate and to take from the proprietors a kistbundi for the payment of the Government dues by fixed instalments. The Board directed that this arrangement should be made if the proprietors were willing to accept it.

MYMENSINGH. 65. *Japat Kishore Acharjya.*—Of the demand of revenue (Rs. 45,953), rent (Rs. 3,675), and cesses (Rs 17,991) due from the estate, Rs. 15, Rs. 3,367, and Rs. 70 respectively are shown as balances; the balance of revenue is nominal; the rent and cess balance is due to superior landlords who are residents of

other districts, and who have no authorised agent to whom the amount could be paid. The year opened with an arrear demand of rent (Rs. 65,976) and cesses (Rs. 8,387) due to the estate, amounting to Rs. 74,363, and the current demand (rent Rs. 1,77,452 and cesses Rs. 10,869) was Rs. 1,88,321, making a total of Rs. 2,62,684, of which (rent Rs. 1,53,932 and cesses Rs. 7,185) Rs. 1,61,117 were collected and Rs. 10,589 remitted, leaving a balance of Rs. 90,978, of which Rs. 20,450 were not realisable before the close of the year, Rs. 5,857 were irrecoverable or doubtful of recovery, and the remainder was good and in process of recovery. The collections of rent and cesses were very unsatisfactory, being 86 and 66 per cent. on the current demands respectively against 91 and 105 per cent. in the previous year. The Manager explains as follows :—

"When the first instalments were due the ryots failed to pay up their rents on the plea that there was a poor outturn of the paddy crops; at the time of the next instalment when there was an abundant outturn of the jute and mustard crops as well as cereals and the prices of crops had risen higher than in any previous year, the rents were paid pretty regularly; towards the close of the year, however, though the ryots paid their rents as regularly as before, the farmer failed to pay punctually on the plea that many of the ryots had stopped payment of rent. * * * This plea is a false one; the farmers are purposely keeping back their rents as the term of their farming leases have expired, and they hope to get an extension of them if they can keep their rents in arrear. The farmers have had notices under Act VII (B.C.) of 1880 served on them."

Rs. 4,193 were recovered on account of debts due to the estate, and the balance was Rs. 5,018, the whole of which is recoverable. The debts due by the estate were reduced from Rs. 3,43,514 to Rs. 3,04,844. The total receipts including Rs. 22,147, the cash balance of the previous year, were Rs. 1,97,203, of which Rs. 1,81,003 were disbursed, leaving a cash balance of Rs. 16,200. The cost of management was Rs. 10,259 or 5 per cent. on the current rent and cess demand. Rs. 611 were spent on repairs to houses and Rs. 149 and Rs. 120 were given in aid of schools and dispensaries. The minor was during the year employed in managing a portion of his estate and learning his duties as a landlord. He will attain his majority in November next, when the property will be released.

SECTION V.

CHITTAGONG DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
	WARDS' ESTATES.																				
CHITTAGONG.	Rajkrishna Banerjee.	Raj Luksmi Debya ...	Not known	Regulation X of 1793	1837	50,952	.....	7,500	58,452	61,644	7,470	69,114	5,310	77,362	9,059	65,415	7,672	73,087	105·7	.....	3,834
		Shib Gopal Banerjee ...	17																		
	Fuzl Ahmed	Fuzl Ahmed ...	21	Ditto ...	1863	4,997	76	813	5,886	7,460	687	8,147	198	14,469	1,336	8,145	702	8,847	108·5	.....	668
		Buzl Ahmed ...	18																		
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	42	Act XXXV of 1858 ...	1873	5,466	888	856	7,210	10,123	789	10,912	1,277	13,061	971	9,918	816	10,734	98·3	.....	350
	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	36	Act IV (B.C.) of 1870	1873	15,931	390	3,043	19,364	29,038	2,403	31,441	2,685	46,043	3,461	29,647	2,501	32,148	102·2	19	980
	Magun Das Rai	Magun Das Rai ...	77	Ditto ...	1877	23,250	327	3,694	27,271	37,328	2,614	39,942	4,199	49,439	3,996	37,993	2,699	40,692	101·8	1	559
	Romesh Chandra Chaudhuri.	Romesh Chandra Chaudhuri.	20	Act XL of 1858 ...	1878	967	481	307	1,755	2,988	199	3,187	343	6,231	377	3,417	220	3,637	114·1	.....	333
	Asad Ali Khan...	Asad Ali Khan ...	40	Act IX (B.C.) of 1879	1881	12,222	586	2,468	15,276	23,143	2,984	26,127	930	41,998	5,218	22,319	2,761	25,080	95·9	44	1,433
	Fuzl Ali Khan	Ashraf Bibi ...	26	Ditto ...	1882	15,682	482	4,586	20,750	33,188	4,383	37,571	84,150	52,876	7,272	40,071	5,810	45,881	122·1	.....	907
		Salamut Ali Khan ...	9																		
NOAKHALLY.	Miss M. D. I. Courjon.	Miss M. D. I. Courjon ...	13	Act IV (B.C.) of 1870	1874	35,277	98	6,216	41,591	58,613	5,529	64,142	8,059	73,391	6,893	62,074	5,757	67,831	105·7	3,635	3,563
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	19	Act XL of 1858 ...	1878	171	2,800	224	3,195	5,353	166	5,519	620	8,217	350	4,759	128	4,887	88·5	1,490	710
	Gunga Charan Mozumdar.	Sashi Mukhi ...	13	Act IV (B.C.) of 1870	1879	276	2,749	542	3,567	6,812	533	7,345	279	11,845	990	6,509	501	7,010	95·4	4	742
TIPPERAH.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	49	Act XXXV of 1858 ...	1867	19,200	7,136	4,015	30,351	76,298	3,117	79,415	22,589	1,50,555	6,016	91,559	3,672	95,231	119·9	30	19,061
				Total ...	...	1,84,391	16,013	34,264	2,34,668	3,51,988	30,874	3,82,862	1,30,639	5,45,487	45,939	3,81,826	33,239	4,15,065	108·4	5,223	33,145
	TRUST ESTATE.																				
NOAKHALLY.	Panameah ...	Donor Panameah ...	.....	Government order No. 735, dated 16th March 1881.	1881	.....	336	35	371	576	55	631	220	674	61	548	56	604	95·7	.....	25
				GRAND TOTAL ...	...	1,84,391	16,349	34,299	2,35,039	3,52,564	30,929	3,83,493	1,30,859	5,46,161	46,000	3,82,374	33,295	4,15,669	108·3	5,223	33,170

SECTION V.

CHITTAGONG DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shewn in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which on account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	WARDS' ESTATES.																								
CHITTAGONG.	Rajkrishna Banerjee.	Raj Luksmi Debya ...	Not known	Regulation X of 1793	1837	...	...	637	11,802	1,374	3,076	66	...	3,142	4·5	...	25	24	...	346	71,487	7,207	39,108	.....	1874-75, paras. 229 & 230
		Shib Gopal Banerjee ...	17																						
	Fuzl Ahmed ...	Fuzl Ahmed ...	21	Ditto ...	1863	2,418	287	1,921	5,213	603	769	64	...	833	10·2	...	...	...	...	...	8,677	203	.....	.....	1874-75 „ 231 „ 232
		Buzl Ahmed ...	18																						
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	42	Act XXXV of 1858 ...	1873	413	8	35	3,143	155	695	9	...	704	6·4	...	...	...	101	...	10,527	1,029	2,993	.....	1874-75 „ 238 „ 239
	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	36	Act IV (B.C.) of 1870	1873	2,096	504	270	11,522	736	3,123	134	...	3,257	10·3	11	61	36	848	1,906	26,286	3,427	6,277	.....	1874-75 „ 233 to 237
	Magun Das Rai	Magun Das Rai ...	77	Ditto ...	1877	723	5	51	7,578	586	3,463	112	...	3,575	8·9	8,324	...	56	430	6	31,996	1,064	.....	34,229	1877-78 „ 357 „ 364
	Romesh Chandra Chaudhuri.	Romesh Chandra Chaudhuri.	20	Act XL of 1858 ...	1878	472	517	330	2,476	140	426	...	...	426	13·3	50	...	...	...	...	2,946	891	.....	446	1878-79 „ 178 „ 183
	Asad Ali Khan...	Asad Ali Khan ...	40	Act IX (B.C.) of 1879	1881	1,415	893	352	19,146	2,324	2,703	162	150	3,015	11·5	578	...	34	410	...	22,529	921	.....	17,843	1881-82 „ 232 „ 237
	Fuzl Ali Khan	Ashraf Bibi ...	26	Ditto ...	1882	155	...	327	12,745	1,459	6,503	...	185	6,688	17·8	346	...	...	484	...	24,577	98,843	.....	.....	1882-33 „ 186 & 187
		Salamut Ali Khan ...	9																						
NOAKHALLY.	Miss M. D. I. Courjon.	Miss M. D. I. Courjon	13	Act IV (B.C.) of 1870	1874	...	...	...	10,224	1,083	8,863	604	18	9,485	4·8	...	96	30	22	513	55,584	17,363	4,725	.....	1874-75 „ 243 to 250
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	19	Act XL of 1858 ...	1878	13	490	4	2,711	148	838	...	...	838	15·1	543	48	...	224	...	5,947	107	9,197	719	1877-78 „ 365 „ 377
	Gunga Charan Mozumdar.	Soshi Mukhi ...	13	Act IV (B.C.) of 1870	1879	...	430	72	4,217	391	759	35	...	794	18·0	1,533	24	...	31	...	5,459	194	.....	13,400	1879-80 „ 187 & 188
TIPPERAH.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	49	Act XXXV of 1858 ...	1867	...	344	55	42,662	1,865	10,682	200	2,460	13,342	17·2	...	391	473	453	2,225	94,478	25,549	1,78,251	.....	1874-75 „ 257 to 268
				Total ...	...	7,705	3,478	4,054	1,33,439	10,864	41,900	1,386	2,813	46,099	12·0	11,385	645	653	3,003	4,996	3,60,493	1,56,798	2,40,551	66,637	
	TRUST ESTATE.																								
NOAKHALLY.	Panameah ...	Donor Panameah ...	.....	Government order No. 735, dated 16th March 1881.	1881	...	...	...	126	5	62	...	...	62	10·1	...	123	...	10	...	400	254	1,073	.....	1881-82, para. 242
				GRAND TOTAL ...	...	7,705	3,478	4,054	1,33,565	10,869	41,962	1,386	2,813	46,161	12·0	11,385	768	653	3,013	4,996	3,60,893	1,57,052	2,41,624	66,637	

SECTION V.

CHITTAGONG DIVISION.

66. During the year under review there were 13 estates under management. The revenue, rent and cesses due were Rs. 1,95,475, Rs. 21,866 and Rs. 37,210, of which Rs. 7,705, Rs. 3,478 and Rs. 4,054 respectively were left unliquidated; the balance of revenue and cesses was principally due from the estates of Fuzl Ahmed, Asad Ali Khan, and Noyan Tara Chaudhurani. In the first two estates the balance could not be paid for want of funds. The balance due from the estate of Noyan Tara Chaudhurani is unsatisfactory, and admits of no such excuse. The current (Rs. 3,83,493) and arrear (Rs. 2,08,668) demand of rent and cesses due to the estates was Rs. 5,92,161; of this Rs. 4,15,669 or 108 per cent. on the current demand were collected against 96 per cent. in the previous year; the balance after deducting remissions was Rs. 1,44,434; the collections were satisfactory and there has been a decrease in the balance, notwithstanding the increase in the demand. Excluding Rs. 2,813 spent for survey and settlement and Rs. 1,386 for repairs of tehsil offices, the management charges were Rs. 41,962 or 10 per cent. on the current rent and cess demand. The debts due by the estates were reduced from Rs. 71,446 to Rs. 66,637, which are due from five estates only. The expenditure on account of schools and dispensaries was Rs. 768 and Rs. 653; Rs. 3,013 were disbursed for the maintenance of buildings, and Rs. 4,996 were laid out on improvements, principally in the estates of Noyan Tara Chaudhurani and Basharat Ali Chaudhuri. The cash balance at the beginning of the year was Rs. 1,30,859, and Rs. 4,54,062 were received during the year from various sources, making a total of Rs. 5,84,921, while the disbursements, including Rs. 57,797 invested in Government securities and Rs. 5,622 in the purchase of lands, amounted to Rs. 4,27,869, leaving a cash balance of Rs. 1,57,052, of which Rs. 98,843 belongs to the estate of Fuzl Ali Khan; the value of Government securities was Rs. 2,41,624, of which Rs. 1,78,251 are held on behalf of the estate of Basharat Ali Chaudhuri. The condition of the tenantry is reported to have been one of prosperity throughout the division. The educational progress of the wards is however unsatisfactory; many of the minors are getting too old for school, and are of an age at which it is difficult to exercise any healthy influence over them.

CHITTAGONG.

67. *Rajkrishna Banerjee.*—The entire demand (Rs. 51,022) of Government revenue was paid. Out of a demand of Rs. 7,502 on account of cesses due from the estate, Rs. 637 are shewn as a balance. The rental increased by Rs. 888 from purchase and settlement of lands. The current rent and cess demand amounted to Rs. 69,114, and the arrears to Rs. 17,307, making a total of Rs. 86,421, of which Rs. 73,087 or 105 per cent. on the current demand were collected, and the balance after deducting remissions was Rs. 13,176, of which Rs. 1,982 have been realised since the close of the year. This estate pays a small school and dispensary subscription. Rs. 301 were expended on the construction of a pucca ghât to a tank at Abu Toraf's Hât for the benefit of the tenants; Rs. 35 were spent in effecting improvements in a market newly established in the estate; Rs. 5,006 were invested in Government securities, and Rs. 3,473 in land. The young heir to the property, Shib Gopal Banerjee, is being educated in Chittagong; his progress is reported to be unsatisfactory; he is 17 years of age, and is already the father of two children.

68. *Fuzl Ahmed.*—The ward Fuzl Ahmed is a boarder in the local madrassa; his brother Buzl Ahmed reads in the collegiate school; they are both unfavourably reported on. The elder of the brothers has already attained his majority, and this estate will probably be very soon released from management.

69. *Noyan Tara Chaudhurani.*—The total demand of revenue for the year was Rs. 17,093, of which Rs. 2,096 were left unadjusted; this result, as already,

stated, is unsatisfactory : the estate was in possession of an available cash balance and the arrears were paid immediately after the close of the year. Of the demand of rent (Rs. 1,239) and cesses (Rs. 3,143) due from the estate Rs. 504 and Rs. 270 respectively were not satisfied. The rental of the estate was raised by Rs. 395 by purchase and settlement of lands. The total demand of rent and cesses due to the estate amounted to Rs. 49,504, of which Rs. 32,148 or 102 per cent. on the current demand (Rs. 31,441) were collected and Rs. 5,098 remitted, leaving a balance of Rs. 12,258. Rs. 91 were paid as subscriptions and donations to schools and dispensaries; Rs. 972 on repairs of cutcherry and other buildings; Rs. 1,416 for repairs and construction of embankments in mouzahs Chanua and Baraghonah; and Rs. 490 for the re-excavation of a tank. The amount invested in Government securities was Rs. 989, thus raising the value of the securities held by the estate to Rs. 6,277; and the cash balance at the end of the year was Rs. 3,427. The adopted heir, Jogesh Chandra Rai, is reading in the Chittagong collegiate school and is making fair progress.

70. *Magun Das Rai.*—The demand of revenue, rent and cesses payable by the estate was Rs. 26,857, Rs. 381 and Rs. 3,832, of which Rs. 723, Rs. 5 and Rs. 51 respectively were left unpaid. The collections of rent and cesses due to the estate were Rs. 40,692, or 101 per cent. on the current demand, Rs. 39,942; and the balance, after deducting remissions of Rs. 4,581, was Rs. 8,164, of which Rs. 4,846 were not realizable before the close of the year and Rs. 3,318 are in process of recovery. The sum of Rs. 538 was realized on account of debts due to the estate. Of the debts (Rs. 42,553) due by the estate including interest which accrued during the year, Rs. 8,324 were liquidated, leaving Rs. 34,229 unpaid; Rs. 112 were spent in the repairs of cutcherry buildings; Rs. 56 were given as subscription to the charitable dispensaries at Chittagong and Cox's bazar. As an experiment a Beheea sugar-cane mill was purchased by the estate and was tried at Edgong, but it proved a failure, as the canes of this district are much larger and stouter than those of Behar, for which the machine is intended. The ward's grandson is being educated in the Chittagong collegiate school; he has not done well in class, and was not promoted after the last annual examination.

71. *Romesh Chandra Chaudhuri.*—The ward has been removed from school and is being initiated into zemindari business.

72. *Asad Ali Khan.*—The demands of revenue and rent payable by the estate were Rs. 15,645; of this Rs. 13,292 were paid, Rs. 45 remitted, Rs. 2,251 could not be paid for want of funds, and the balance of Rs. 57 is to be struck off the accounts of the estate in the current year. Out of a demand of Rs. 2,853 on account of cesses Rs. 352 are shown as a balance. The rental of the property was raised during the year by Rs. 294 by purchase and settlement of lands. The total demand of rent and cesses due to the estate amounted to Rs. 47,216, of which Rs. 25,080 or 95 per cent. on the current demand Rs. 26,127, were collected, and the balance was Rs. 21,470, of which Rs. 12,520 are good and in process of recovery, and Rs. 8,950 were not realizable before the close of the year. The unsatisfactory state of collections is attributed to the fact that the ward gave out to the tenants that the estate would shortly be released from management and the tenants accordingly withheld payment. The sum of Rs. 1,422 was realized on account of debts due to the estate, leaving Rs. 6,348 outstanding. Of the debts (Rs. 18,421) due by the estate, including interest which accrued during the year, Rs. 578 only were paid, leaving Rs. 17,843 unpaid. Rs. 162 were spent in repairs and construction of cutcherry houses; and Rs. 34 as subscription to the district charitable dispensary. The survey and measurement of Taraf Jabbar Dast Khan, which the ward owns in coparcenary with the ward Fuzl Ahmed and another, is being proceeded with.

This estate was taken in charge by the Court of Wards in 1881, on a declaration by the Judge that the proprietor was incapable of managing his own affairs owing to physical defects other than unsoundness of mind. The zemindar was almost blind, and had himself applied to the Court of Wards to take charge of his property.

During the last cold weather he entertained hopes of recovering his eyesight and his estate together, and under the treatment of Dr. Cayley of Calcutta his sight made some temporary progress towards recovery. The Collector,

CHITTAGONG. however reports that it has since become as bad as ever. Under the circumstances the Court of Wards will not now direct the release of the estate on the proprietor's application; but there can be no objection to its release if the Civil Court certifies that the proprietor's incapacity to manage no longer exists.

The services of the general Manager in this district, Baboo Koilash Chunder Das, are again very favourably acknowledged by the Commissioner.

73. *Fuzl Ali Khan.*—The demand of revenue for the year was Rs. 15,682, of which Rs. 15,527 were paid, leaving Rs. 155 unadjusted. Of the demand of rent (Rs. 964) and cesses (Rs. 4,611), Rs. 327 only of the cesses were unpaid. The total demand of rent and cesses amounted to Rs. 60,148, of which Rs. 45,881, or 122 per cent. on the current demand Rs. 37,571, were collected. Rs. 484 were spent in repairs of the ward's mofussil houses. The cash balance at the close of the year amounted to Rs. 98,843, the greater portion of which will shortly be invested in Government securities; 1,237 gold mohurs and 13,195 sicca and Arcot rupees belonging to the estate were sold; the sale proceeds of these coins amounting to Rs. 38,684 have largely increased the cash balance.

The present Manager, Deputy Collector Moulvie Fuzlal Karim, joined his appointment on the 2nd August 1883. His services were at first lent to the estate for a period of six months, but were afterwards extended for another year. On taking over charge of the estate he found that great confusion existed. There was no correct rent-roll, no juma-wasil-baki, and no papers showing how much was actually due from the tenants. The only rent-roll that was found was of the Maghi year 1227, corresponding to 1865. Even this towjee did not contain the names of the persons holding the lands. The only important papers found were a heap of kabulyats kept in an unsystematic and confused state. In order to remedy this disorder a complete survey and record of rights was sanctioned, and is still in progress.

The widow of the late zemindar is living at her residence at Dohazari, and the relations between her and the revenue authorities continue somewhat strained. The Manager has been instructed to avoid all interference with her as far as possible. The son and heir, Salamat Ali, is at Chittagong under the care of Moulvie Zulfikar Ali, the Superintendent of the Madrassa; he is a bright and intelligent child and promises well.

NOAKHALLY. 74. *Courjon.*—The whole of the Government revenue and cesses due by the estate, amounting to Rs. 35,277 and Rs. 6,216 respectively, was paid. The rent-roll of the estate during the year under report was Rs. 58,123, against Rs. 58,966 of the previous year; the small decrease of Rs. 843 is owing to relinquishment of lands in Hattya and to diluvion in Bamnee. The current rent demand, including interest, was Rs. 58,613 and cess demand Rs. 5,529, making in all Rs. 64,142; the arrear demand was Rs. 14,778 rent and Rs. 1,364 cesses, or a total of Rs. 16,142; the gross demand of the year therefore amounted to Rs. 73,391 rent and Rs. 6,893 cesses, or a total of Rs. 80,284; the total collections amounted to Rs. 67,831 (Rs. 62,074 rent and Rs. 5,757 cesses), or 105 per cent. on the current demand, leaving, after allowing for remissions, an unrealized balance of Rs. 10,224 for rent and Rs. 1,083 for cesses, or a total of Rs. 11,307 only. Rs. 4,957 were invested during the year in Government securities, and the cash balance at the close of the year amounted to Rs. 17,363; orders have been issued for a further investment of Rs. 10,000. There are three pucca buildings belonging to the estate, two in Noakhally and one in Calcutta; of the two houses in Noakhally, one is occupied by the ward's office and the other house is let to a private gentleman at a rent of Rs. 25 a month; the Calcutta house, No. 29, Theatre Road, is occupied at a monthly rental of Rs. 400. Rupees 513 were spent in excavating a new tank; Rs. 96 were given for educational purposes; and Rs. 604 represent the cost of repairs of cutcherry houses. The condition of the tenants is described as very satisfactory.

The ward's mother died in August 1883; the question of her claims against her daughter's estate has therefore dropped. Miss Courjon is now in France, with her uncle M. Eugene J. Courjon, who has been recognised by the Court of Wards as her "tuteur" or personal guardian. Her allowance during her stay in Europe has been fixed at £50 a month.

75. *Ananga Mohan Mozumdar.*—The ward is being instructed in zemindari affairs.

76. *Basharat Ali Chaudhuri.*—This is the only property under the Court's management in Tipperah. The whole of the estate is now managed khas except pergunnah Tora, and this also will be brought under khas management as soon as the term of lease expires. The Government revenue (Rs. 19,200) was paid; of the rent (Rs. 7,136) and cesses (Rs. 4,015) due from the estate, Rs. 344 and Rs. 55 respectively were left unpaid. The total demand of rent and cesses due to the estate amounted to Rs. 1,56,571, of which Rs. 95,231 or 119 per cent. on the current demand (Rs. 79,415) were collected and Rs. 16,813 remitted, leaving a balance of Rs. 44,527, of which Rs. 43,350 are good and in process of recovery and Rs. 1,177 are doubtful. The certificate procedure has been sparingly resorted to; only 1,036 certificates were filed against 2,301 in the previous year. The financial position of the estate is therefore satisfactory. Rs. 45,263 were invested in Government securities, Rs. 116 in lands, and the cash balance at the close of the year amounted to Rs. 25,549. The cost of management was Rs. 13,342 or 17 per cent. on the current rent and cess demand; this however, includes Rs. 2,460 on account of survey and settlement charges, and Rs. 200 for repairs of cutcherry houses. Rs. 391 and Rs. 473 were given in aid of schools and dispensaries and Rs. 2,225 were spent on the improvement of the estate.

The survey and resettlement of the one-fourth of the estate which was left unsurveyed in 1875-76, and for which an expenditure of Rs. 6,325 has been sanctioned, was begun in December last and is in progress.

The ward's son has lately been transferred from the Dacca Madrassa to the Dacca collegiate school, where he will have a better opportunity of acquiring a knowledge of both English and Bengali than he had at the Madrassa. The Principal of the Dacca College speaks well of him. He stood ninth in his class consisting of 23 boys, and made fair progress compared with the average of boys of his age, and got promotion to the third class.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collection Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ...	Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.	19	Act XL of 1858...	1872	242	...	58	300	1,115	29	1,144	1,142	1,115	29	1,097	29
	Bhugwant Narain Singh.	Bhugwant Narain Singh.	9	Act IV (B.C.) of 1870.	1875	6,733	18	1,008	7,759	18,205	491	18,696	9,007	20,643	516	17,928	526
	Debi Prasad Singh	Debi Prasad Singh...	40	Act XXXV of 1858.	1875	4,989	1,093	1,007	7,089	16,925	468	17,393	10,176	17,840	548	16,677	498
Shahabad	Despati Singh ...	Despati Singh	17	Act XL of 1858...	1872	3,551	41	1,136	4,728	17,552	557	18,109	7,749	22,364	933	11,892	361
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	16	Act IV (B.C.) of 1870.	1874	9,392	4	1,166	10,562	22,274	706	22,980	2,479	27,145	1,006	15,951	489
Durbhunga	Narhan	Barma Narain Singh	12	Ditto ...	1877	27,339	393	9,671	37,403	1,70,295	5,247	1,75,542	14,403	2,41,575	10,300	1,55,240	5,243
				Total ...	...	52,246	1,549	14,046	67,841	2,46,366	7,498	2,53,864	44,956	3,30,682	13,332	2,18,785	7,146
	Trust Estates.																
Shahabad...	Sasseram Endowment.	Donor, Kings Shah Alum and Farrookh Seer.		Regulation XIX of 1810.	1881	435	18	1,741	2,194	28,290	955	29,245	7,576	29,464	1,023	28,156	881
Durbhunga	Jogearah	Donor, Syed Mahomed Taki Khan		Government order No. 735 dated 10th March 1881.	1881	1,760	...	187	1,947	3,694	114	3,808	78	5,319	156	4,132	127
				Total ...	...	2,195	18	1,928	4,141	31,984	1,069	33,053	7,654	34,783	1,179	32,288	1,008
				Grand Total...	...	54,441	1,567	15,974	71,982	2,78,350	8,567	2,86,917	52,610	3,65,465	14,511	2,51,073	8,154

VI.

DIVISION.

OF— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,226	98·4	...	320	...	...	...	17	...	94	...	...	94	8·2	...	...	...	...	...	1,699	795	8,594	.....	1874-75, paras. 274 & 275.
18,454	98·7	...	2,166	...	...	...	2,619	61	2,434	69	...	2,503	13·3	...	...	12	2,208	1,294	12,861	10,749	21,823	.....	1875-76, paras. 230 to 232.
17,175	98·7	...	400	380	230	26	1,550	78	2,012	38	30	2,080	11·9	999	...	...	144	697	14,178	9,653	4,635	28,987	1875-76, paras. 233 & 234.
12,253	67·6	104	90	...	...	...	10,472	572	2,555	120	...	2,675	14·7	...	...	...	314	1,664	10,332	5,211	2,110	.....	1874-75, paras. 286 to 292.
16,440	71·5	847	193	2,647	...	...	10,975	519	2,185	101	...	2,286	9·9	...	120	...	...	...	13,838	3,715	2,110	.....	1874-75, paras. 280 to 283.
1,60,483	91·4	1,168	1,468	...	72	...	81,075	5,077	24,452	56	36	24,544	13·9	58,549	849	9	4,124	...	67,867	21,580	.....	2,06,410	1878-79, paras. 233 to 238
2,25,931	88·9	2,119	4,637	3,027	302	26	1,06,708	6,305	33,732	384	66	34,182	13·4	59,548	969	21	6,790	3,655	1,20,775	51,703	39,272	2,35,397	
29,037	99·2	10,627	2,603	...	...	...	1,241	142	4,740	9	68	4,817	16·4	...	12,756	3,159	35	1,416	14,924	12,736	20,675	.....	1881-82, paras. 262 to 265.
4,259	110·5	...	36	...	...	...	1,175	29	454	...	...	454	11·9	...	1,027	...	...	...	2,036	856	.....	.....	1881-82, para. 280.
33,296	100·7	10,627	2,639	...	...	...	2,416	171	5,194	9	68	5,271	15·9	...	13,783	3,159	35	1,416	16,960	13,592	20,675	.....	
2,59,227	90·3	12,746	7,276	3,027	302	26	1,09,124	6,476	38,926	393	134	39,453	13·7	59,548	14,752	3,180	6,825	5,071	1,37,735	65,295	59,947	2,35,397	

SECTION VI.

PATNA DIVISION.

77. The demand of revenue, rent, and cesses due from the eight estates under management in this division was Rs. 54,451, Rs. 2,258, and Rs. 16,060, of which Rs. 3,027, Rs. 302, and Rs. 26 respectively were left unpaid; of the balance of revenue, Rs. 380 and Rs. 2,647 were due from the estates of Debi Prasad Singh and Raghunandan Prasad Singh respectively, and have been adjusted since the close of the year. The total demand of rent and cesses due to the estates was Rs. 3,79,976, of which Rs. 2,59,227, or 90 per cent. on the current demand (Rs. 2,86,917), were collected, against 99 per cent. in the previous year; the decrease in the collections is due to the partial failure of the crops; the balance, after deducting remissions, was Rs. 1,15,600, of which Rs. 11,044, Rs. 11,494, and Rs. 86,152 were due to the estates Despati Singh, Raghunandan Prasad Singh, and Narhan, respectively. The charges of management were Rs. 39,453, or more than 13 per cent. on the current rent and cess demand—a result which is partly due to the substitution of direct management for a system of farming leases. The debts due by the estates Debi Prasad Singh and Narhan were reduced from Rs. 2,80,489 to Rs. 2,35,397. The other estates in this division are free from debt. The expenditure on account of schools and dispensaries was Rs. 14,752 and Rs. 3,180 respectively; Rs. 6,825 were spent on repairs to houses; and Rs. 5,071 on repairs and construction of embankments, wells and village channels. The total receipts during the year were Rs. 3,31,859, inclusive of Rs. 52,610, the cash balance of the previous year; the disbursements were Rs. 2,66,564; the cash balance at the close of the year was therefore Rs. 65,295. The market value of Government securities was Rs. 59,947, of which Rs. 21,823 and Rs. 20,675 belonged to the estates Bhugwant Narain Singh and Sasseram Endowment.

PATNA.

78. Almost all the important villages belonging to the wards in this district were visited by the Manager, Moonshi Majibur Rahman. The tenants are said to be better off than on most privately managed estates; they are well disposed towards the management, and contented with their lot. In every village, however, the greater number of the tenants depend solely on the harvests immediately in prospect, and have no capital to help them in time of need. The holdings of most of the villages are paid in kind; only the best lands are held at cash rents. Over-assessment does not exist, and the occupancy rights of the ryots are not disturbed.

79. *Sahadra Kunwar.*—The ward died in April 1884. As her estate had been taken in charge under the orders of the High Court, a report of her death was sent to the district Judge, who has directed the retention of the management by the Court of Wards until further orders. In the meantime the claims of the relations of the deceased ward to succeed to her property are pending judicial decision.

80. *Bhugwant Narain Singh.*—A sum of Rs. 1,294 was spent in repairing embankments and in sinking and repairing wells, and Rs. 2,208 in repairing houses. The Beheea sugar-cane mill is in use in nearly every village in the estate. Improved ploughs invented by Mr. St. Joseph of Bankipore have also been in use during the past year and are said to be appreciated by the tenantry. The minor attends the Patna city school; his progress in his studies was not so satisfactory as in the previous year owing to ill-health; but he got promotion to the next higher class.

81. *Debi Prasad Singh.*—The whole of the revenue (Rs. 4,989), rent (Rs. 1,733), and cesses (Rs. 1,051) due from the estate was paid except Rs. 380, Rs. 230, and Rs. 26 respectively. The rental of the estate was raised by Rs. 1,839 principally on account of certain properties to which the ward succeeded on the

PATNA.

death of his aunt in April 1883. Of the total demand of Rs. 18,388 on account of both rent and cesses due to the estate, Rs. 17,175 * or 98 per cent. on the current demand (Rs. 17,393), were realized. The debts due by the estate have been reduced from Rs. 29,984 to Rs. 28,987. A sum of Rs. 1,485 was expended on the sradh ceremony of the minor's aunt; Rs. 697 on embankments; and Rs. 144 on repairing certain houses. The ward has three sons aged 17, 13 and 5 years respectively; the first two are being educated in the Patna city school; they have a private tutor, but the progress made by them in their studies is said to have been indifferent.

* Includes advance collections of Rs. 411.

A civil suit, valued at Rs. 50,000, was instituted against the ward before the Sub-Judge of Patna by one Moorly Monohur for delivery of possession of an eight-anna share of Chestipur, Shekurpur and Raipore Dewan, which the plaintiff's father had sold to the ward's ancestor. The plaintiff alleged that the property being Hindu family property, his father had no right to sell and apply the sale proceeds to his own purposes. The Sub-Judge decreed a moiety of the plaintiff's claim. Against this order an appeal has been preferred to the High Court. If the case be lost the estate will suffer a serious loss, as the plaintiff will next bring a suit for a large amount of mesne profits.

SHAHABAD.

82. Baboo Gouri Sunker, Manager of the estates of Despati Singh and Raghunandan Prasad Singh, resigned his appointment in July 1883, when he was succeeded by Baboo Moheshwar Prashad, who was previously Manager of wards' estates in Sarun. He draws a salary of Rs. 140 per mensem and has given security to the value of Rs. 10,000 in landed property.

The Sasseram Endowment estate is managed under the supervision of the Sub-Divisional Officer, who visited nearly all the villages appertaining to the estate during his cold-weather tour, making full enquiries regarding rents, arrears, rates, soils and crops, &c. The year was not a good one for the ryots.

83. *Despati Singh.*—As stated in paragraph 203 of the Board's report for 1882-83, an application was made to the Judge to revoke under Act V of 1881 the letters of administration granted to the Manager. In July 1883, this application was granted. Thereupon the Court of Wards declared Despati Singh to be a minor under Act IX (B.C.) of 1879, and directed that possession be taken of the minor's person and property on behalf of the Court.

The Government revenue (Rs. 3,551) and cesses (Rs. 1,136) due by the estate were liquidated. The aggregate current (Rs. 18,109) and arrear (Rs. 5,188) demand of rent and cesses due to the estate was Rs. 23,297, of which Rs. 12,253, or 67 per cent. on the current demand, were collected, leaving an outstanding balance of Rs. 11,044. Certificates were not applied for against the ryots because the Collector thought the rental fixed by the Manager in the year 1288 F. S. (when the bhaoli system was converted into nugdi) was excessive. A special report on this subject has been recently received by the Board, who have agreed with the Commissioner that the bhaoli system should be reverted to, and remissions will accordingly be allowed for the last two years. A sum of Rs. 1,664 was expended during the year for the construction of certain embankments, and an expenditure of Rs. 314 on repairs to houses.

84. *Raghunandan Prasad Singh.*—Of the demand of Government revenue amounting to Rs. 9,402, Rs. 6,755 only were paid, leaving a balance of Rs. 2,647, which has been paid since the close of the year. The whole of the demand (Rs. 1,166) of cesses due by the estate was paid during the year. The current rent and cess demand due to the estate was Rs. 22,980 and the arrear demand Rs. 5,171, giving a total of Rs. 28,151, of which Rs. 16,440, or 71 per cent. on the current demand, were realized; the balance left unrealized was Rs. 11,494, of which Rs. 305 are considered doubtful and disputed, Rs. 1,339 have been realized after the close of the year, Rs. 587 are covered by certificates, and Rs. 366 are due from one Badri Narayan, against whom a case is pending in the civil court. The non-realization of the remaining balance is said to be due to the unfavourable season.

The minors Despati Singh and Raghunandan Prasad Singh are studying in the Arrah zillah school; they are reported to be well behaved, but they do not appear to have made satisfactory progress in their studies.

SHAHABAD. 85. *Sasseram Endowment.*—The estate contains 55 villages, of which 52 are now under direct management, the remaining three being under thika leases; of the 52 khas villages, the bhaoli system obtains in 25 villages and the nugdi in 27.

The survey of the estate, which is being carried on by Baboo Kadar Nath Mookerjee under the orders of the Sub-Divisional Officer has progressed satisfactorily.

In the Sasseram madrassa 90 boys are fed and clothed free; for those above that number tuition only is allowed free. There are three Arabic and two Persian classes and one "Hafiz Khana" for Koran reading; the course for each language has been fixed by the local agents. The appointment of an English teacher on a salary of Rs. 25 a month to teach English has been sanctioned. In the "Hafiz Khana" 20 students read and learn the Koran by heart; and after completion of the course obtain the title of "Hafiz." The construction of the madrassa building, for which Rs. 17,930 was sanctioned, has been completed. The Sub-Divisional Officer has been authorized to purchase the requisite furniture within the sanctioned amount of Rs. 1,500, and English, Arabic and Persian books for the library.

During the year a notice was filed by the Sujjada Nashin, under section 424 of the Civil Procedure Code, of his intention to bring a suit for the restoration of the endowment lands now managed under the control of Government. Nothing further has, however, been heard of the threatened civil suit.

The Government revenue (Rs. 435) and cesses (Rs. 1,741) due from the estate for the Fusli year 1290 were fully paid. The current rent and cess demand due to the estate was Rs. 29,245 and the arrear Rs. 1,242, making a total of Rs. 30,487, of which Rs. 29,037, or 99 per cent on the current demand, were realized; the balance, after deducting remissions, was Rs. 1,383, of which Rs. 205 are reported to be bad and irrecoverable, and the remainder is good and in process of recovery. The total receipts including the cash balance (Rs. 7,576) of the preceding year amounted to Rs. 49,843, of which Rs. 37,107 were expended, leaving a balance of Rs. 12,736. The principal items of expenditure were as noted in the margin. The cost of management was 16 per cent. on the current rent and cess demand against 13 per cent. of the previous year; the increase is due to the reduction of the rental of the estate from Rs. 30,304 to Rs. 28,290, and to the fact that eight villages were taken under khas management during the year. The Commissioner reports that Mr. Caspersz, while Sub-Divisional Officer of Sasseram, took great interest in the management of the estate, and deserves favourable mention for his work.

	Rs.
Management charges ...	4,817
Allowance to Sujjada Nashin and family ...	5,904
Schools, including the cost of construction of the madrassa	12,756
Dispensaries	3,159
Charities	3,970
Improvement of land ...	1,416

DURBHUNGA. 86. *Narhan.*—This is the most important estate under the Court of Wards in this division. When it was taken in charge in 1877, there were only two villages under direct management; the number has yearly increased until it is now 140; the remaining 80 villages of the estate are leased to thikadars.

The entire demand of revenue (Rs. 27,339) and cesses (Rs. 9,671) due was satisfied; the rent (Rs. 441) due to superior landlords was also paid except Rs. 72, which could not be paid because the parties to whom the amount was due did not respond to the Manager's call to receive payment and grant receipts. The rental was raised by Rs. 4,854 principally from direct settlement with ryots. The total rent demand was Rs. 2,41,575, current Rs. 1,70,295 and arrear Rs. 71,280, of which Rs. 1,55,240,* or 91 per cent. on the current demand, were collected against 98 per cent. in the previous year; the remissions amounted to Rs. 2,021; the balance was Rs. 81,075, of which Rs. 18,444 were due for the last kist, and were therefore not realizable before the close of the year; Rs. 25,566 were doubtful and irrecoverable; and Rs. 37,065 are good and are in process of recovery. Of this latter amount Rs. 3,500 were realised in April 1884, and certificate cases for Rs. 7,250 are pending before the Collectors of Durbhunga and Monghyr. The remainder to which the certificate procedure has not been applied is Rs. 26,315. As the defaulting ryots were suffering from the partial failure of the bhadai and aghani crops, and the

* Excludes excess collections of Rs. 3,239 made in previous year.

scanty yield of the rubbi crops, some consideration was shewn in the issue of certificates. The total demand on account of cesses was Rs. 10,300, of which Rs. 5,243,* or 99 per cent. on the current demand, Rs. 5,247, were collected, and the balance, after deducting remissions, was Rs 5,077, of which Rs. 2,577 are shown as good and recoverable. The sum of Rs. 491 were recovered on account of the debts due to the estate, and the balance was Rs. 49,221, of which Rs. 48,183 are due from the Ramgurh Baboos. * It was stated in paragraph 217 of the Board's report for 1882-83 that the offer of Mr. Crowdy, Manager of the Dowlatpore indigo factory, to pay off at once the whole debt due to the estate from the Ramgurh Baboos, with a deduction of 10 per cent., had been accepted, but this arrangement has since fallen through, and measures are now being taken for the sale of the debtors' property. The debts due by the estate which were paid off during the year were Rs. 58,549, viz. Rs. 49,735 in cash and Rs. 8,814 by allowing credit in rent on account of zar-i-peshgi, and the balance at the close of the year was Rs. 2,06,410, of which Rs. 4,873 are disputed, Rs. 1,81,687 (Rs. 1,80,000 principal and Rs. 1,687 interest) are due to the Maharajah of Durbhunga, and Rs. 19,850 represent zar-i-peshgi debts. The total receipts, including Rs. 14,403, the cash balance of the previous year, were Rs. 1,77,522, of which Rs. 1,55,942 were disbursed, leaving a cash balance of Rs. 21,580. The cost of management amounted to Rs. 24,544, Rupees 19,764 were paid for the maintenance of the proprietor and the family, Rs. 557 were spent for the minor's education, and Rs. 4,124 for repairs of buildings.

* Includes excess collections of Rs. 30.

The minor's education was not properly attended to in Narhan owing to zenana influences; he has therefore been removed to Bankipore and placed in the Patna collegiate school; Baboo Poornandu Narain Singh, M.A., B.L., has been appointed his tutor and guardian on a salary of Rs. 100 per mensem.

The condition of the tenantry, the Collector reports, is on the whole not unsatisfactory. The relations between the Manager and the tenants of the villages noted in the margin are, however, said to be strained. These villages were formerly leased to indigo planters; they are now under khas management, and the assessment has been enhanced, but the Commissioner says, not immoderately. The ryots refuse to pay the enhanced rates, and have turned against the management. In other villages there is no friction between the management and the ryots.

1. Sarrowly.
2. Gangowly.
3. Aruiah.
4. Narainpore.
5. Rupsipore.

SECTION VII.

BHAGULPORE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	2
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Monghyr.	Chauthan ...	Ram Adhin Singh ...	20	Act XL of 1858 ...	1871	753	.....	313	1,066	5,216	151	5,367	3,856	9,034	362	4,728	151	4,879	90·9	.....	381
	Phulberia ...	Rudra Prokash Misr ...	18	Ditto ...	1873	1,954	92	1,051	3,097	18,552	700	19,252	762	23,491	1,215	18,345	514	18,859	97·9	110	2,815
		Dharam Prokash Misr...	5																		
	Lalpur ...	Jogul Prasad Singh ...	10	Ditto ...	1878	120	.....	29	149	603	18	621	393	1,285	56	455	12	467	75·2	.....	12
	Malpa ...	Ram Krishna Singh ...	12	Ditto ...	1878	555	16	363	934	4,890	134	5,024	2,029	9,456	310	4,168	156	4,324	86·0	.....	57
Bhagulpore.	Shahpore ...	Narsingh Prasad Singh	19	Act IV (B.C.) of 1870...	1877	1,336	.....	900	2,236	14,633	460	15,093	4,641	17,071	510	12,482	368	12,850	85·1	.....	916
		Huns Prasad Singh ...	8																		
	Lugma ...	Sumput Bati Kumari ..	39	Ditto ...	1877	1,394	.....	951	2,345	16,530	516	17,046	5,167	17,088	529	12,809	385	13,194	77·4	.....	823
		Bunsraj Bati Kumari ...	36																		
	Lalpore Patori	Harabulav Narain Singh	17	Ditto ...	1878	243	31	144	418	3,120	98	3,218	1,273	5,606	246	3,330	102	3,432	106·6	.....	186
		Tilak Narain Singh ...	14																		
		Hari Narain Singh ...	7																		
Purneah.	Surjapore* ...	Asgur Reza	21	Act XL of 1858 ...	1874	36,500	.....	11,727	48,227	67,892	5,346	73,238	64,667	96,518	9,960	82,241	5,738	87,979	120·1	.....	19,020
		Dilwar Reza	15																		
	Russulpore ...	Syud Gholam Abbas ...	17	Act IX (B.C.) of 1879	1881	9,004	4,270	1,238	14,5 2	25,305	869	26,174	5,573	50,145	1,249	29,398	987	30,385	116·0	9,000	1,310
		Moasi Reza	15																		
		Askari Hossein	14																		
		Mussamut Raisunnissa Begum.	13																		
		Mussamut Falmah Begum.	11																		
	Srinagar ...	Nityanand Singh ...	14	Ditto ...	1882	61,286	24,774	18,291	1,05,351	2,67,967	9,766	2,77,733	12,506	17,36,407	33,349	2,34,890	5,545	2,40,435	86·5	.....	27,154
		Kamalanand Singh ...	8																		
		Kalkanand Singh ...	5																		
Maldah.	Chanchal ...	Sarat Chandra Rai Chaudhuri.	15	Act IV (B.C.) of 1870	1871	68,444	2,181	9,009	79,534	1,66,303	5,113	1,71,416	37,446	2,07,352	7,633	1,69,046	5,226	1,74,272	101·6	.....	13,970
				Total ...	...	1,81,589	31,364	44,016	2,57,869	5,91,011	23,171	6,14,182	1,38,313	21,73,453	55,419	5,71,892	19,184	5,91,076	96·2	9,110	66,644
	Trust Estates.																				
Purneah.	Clevland ...	.....	...	Government order No. 735, dated 10th March 1881	1881	.....	.....	.....	.....	281	.....	281	213	283	.....	281	.....	281	100·0	.....	168
	Mirza Mahomed Hossein.	.....	...	Ditto ...	1881	458	.....	.....	458	1,010	6	1,013	135	1,010	6	1,010	6	1,016	100·0	984	755
				Total ...	...	458	.....	.....	[illegible]	1,291	6	1,297	348	1,293	6	1,291	6	1,297	100·0	984	863
				Grand Total ...	...	1,82,047	31,364	44,016	[illegible]	[illegible]	23,177	6,15,479	1,38,661	21,74,746	55,425	5,73,183	19,190	5,92,373	96·2	10,094	67,507

SECTION VII.

BHAGULPORE DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	*Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr.	Chauthan ...	Ram Adhin Singh ...	20	Act XL of 1858 ...	1871	...	...	...	4,306	211	758	...	...	758	14·1	599	...	...	...	...	3,501	4,267	.....	535	1874-75, paras. 360 to 362
	Phulberia ...	Rudra Prokash Misr ...	18	Ditto ...	1873	...	146	5	4,811	695	1,954	46	...	2,000	10·3	7,305	...	...	450	...	11,590	1,201	.....	77,254	1874-75 ,, 363 ,, 365
		Dharam Prokash Misr	5																						
	Lalpur ...	Jogul Prasad Singh ...	10	Ditto ...	1878	...	...	...	534	33	104	...	15	119	19·1	.....	...	...	...	...	350	403	.....	6,372	1878-79 ,, 254 ,, 256
	Malpa ...	Ram Krishna Singh ...	12	Ditto ...	1878	...	...	...	4,298	131	808	...	...	808	16·0	1,000	...	...	...	...	2,091	2,511	.....	36,128	1880-81 ,, 225 ,, 227
Bhagulpore.	Shahpore ...	Narsingh Prasad Singh	19	Act IV (B.C.) of 1870	1877	...	...	...	3,928	125	2,283	...	...	2,283	15·1	4,349	48	12	578	73	8,951	2,113	.....	17,896	1877-78 ,, 526 ,, 533
		Huns Prasad Singh ...	8																						
	Lugma ...	Sumput Bati Kumari ...	39	Ditto ...	1877	...	...	...	3,440	107	2,310	...	...	2,310	13·5	10,092	36	12	267	113	6,077	277	.....	51,924	1877-78 ,, 534 ,, 537
		Bunsraj Bati Kumari ...	36																						
	Lalpore Patori	Harabulav Narain Singh	17	Ditto ...	1878	...	65	2	1,772	127	1,015	...	65	1,080	33·5	1,205	...	...	100	...	1,844	662	.....	2,370	1878-79 ,, 258 ,, 262
		Tilak Narain Singh ...	14																						
		Hari Narain Singh ...	7																						
Purneah.	Surjapore* ...	Asgur Reza	21	Act XL of 1858 ...	1874	...	...	...	12,214	3,826	9,566	...	1,449	11,015	15·0	.....	64	40	1,658	...	1,24,576	34,313	44,730	.....	1874-75 ,, 367 ,, 374
		Dilwar Reza	15																						
	Russulpore ...	Syud Gholam Abbas ...	17	Act IX (B.C.) of 1879	1881	...	139	6	19,691	222	5,348	49	786	6,183	23·6	19,167	...	...	31	...	18,764	2,123	.....	15,104	1881-82 ,, 318 ,, 321
		Moasi Reza	15																						
		Askari Hossein	14																						
		Mussamut Raisunnissa Begum.	13																						
		Mussamut Fulma Begum.	11																						
	Srinagar ...	Nityanand Singh ...	14	Ditto ...	1882	...	693	86	14,69,166	27,650	32,184	885	7,662	40,731	14·6	66,085	222	58	523	589	1,61,379	10,508	41,495	30,289	
		Kamalanand Singh ...	8																						
		Kalkanand Singh ...	5																						
Maldah.	Chanchal ...	Sarat Chandra Rai Chaudhuri.	15	Act IV (B.C.) 1870 ...	1871	...	11	...	31,225	2,238	27,147	1,098	160	28,405	16·5	.....	685	120	6,440	12,197	1,47,332	30,509	1,66,667	.....	1874-75 ,, 131 ,, 137
				Total ...	...	...	1,054	99	15,55,385	35,365	83,477	2,078	10,137	95,692	15·5	1,09,793	1,055	242	10,047	12,972	4,86,455	88,887	2,52,892	2,37,872	
	Trust Estates.																								
Bhagulpore.	Clevland ...	.....	...	Government order No. 735, dated 10th March 1881.	1881	...	...	...	2	...	49	...	...	49	17·4	.....	20	...	300	...	13	229	481	.....	1881-82 para. 307
Purneah.	Mirza Mahomed Hossein.	.....	...	Ditto	1881	...	...	...	.....	...	.....	...	12	12	1·1	.....	1,108	...	984	...	652	134	5,983	984	1881-82 ,, 322
				Total ...	...	...	...	...	2	...	49	...	12	61	4·7	.....	1,128	...	1,284	...	665	354	6,464	984	
				Grand Total ...	...	...	1,054	99	15,55,387	35,365	83,526	2,078	10,149	95,753	15·5	1,09,793	2,183	242	11,331	12,972	4,87,120	89,241	2,59,356	2,38,856	

* The estate was released on the 23rd November 1883.

SECTION VII.

BHAGULPORE DIVISION.

87. In the year under review there were 13 estates under management including the Surjapore estate which was released in November 1883. The demand of revenue (Rs. 1,82,643), rent (Rs. 35,635), and cesses (Rs. 44,938) due from the estates was satisfied, except Rs. 1,054 and Rs. 99 on account of rent and cesses respectively. The year opened with an arrear rent and cess demand due to the estates amounting to Rs. 16,14,692, and the current demand was Rs. 6,15,479, making a total of Rs. 22,30,171. Of this Rs. 5,92,373* or 96 per cent. on the current demand were collected against 105 per cent. in the previous year. The collections in the Lalpore Patori, Surjapore, Russulpore, Chanchal, Clevland, and Mirza Mahomed Hossein's estates were satisfactory, being over 100 per cent.; in the rest of the estates the percentages vary from 75 to 97 per cent. The remissions amounted to Rs. 44,248, of which Rs. 32,506 were granted in the Srinagar estate alone. The balance at the close of the year was Rs. 15,90,752. Of this amount Rs. 14,96,816 belong to the Srinagar estate, being arrears from the time of the old proprietor, and are mostly irrecoverable. Steps are now being taken for the remission of these arrears after personal examination. The cost of management was Rs. 95,753 or 15 per cent. on the current rent and cess demand. Excluding Rs. 2,078 for repairs of cutcherry buildings and Rs. 10,149 on account of survey, settlement, and batwara expenses, the cost is Rs. 83,526 or 13 per cent. on the demand. The charges are high in nearly every estate, and especially in Lalpore Patori, where they exceed 30 per cent. The debts due by the estates at the beginning of the year were Rs. 3,01,469; and Rs. 47,120 were added on account of fresh debts and interest ascertained to be due during the year, making a total of Rs. 3,48,589, of which Rs. 1,09,793 were liquidated, leaving a balance of Rs. 2,38,796, of which Rs. 9,131 are disputed, and Rs. 11,821 are zar-i-peshgi debts. All the estates except Surjapore, Chanchal, and Clevland are indebted. The debts against the Chauthan and Srinagar estates are trifling, considering the assets, and will be paid within the current year. The Lalpur and Malpa estates are hopelessly involved. The Board have lately decided to release the Lalpur estate either after the sale of certain villages, the sale-proceeds from which will meet the debt, or in its present involved state, according as the District Judge, under whose orders the estate was taken in charge, may decide. The attempt to sell a portion of the Malpa estate has failed, and the Manager has been requested to see if he can let the property on a zar-i-peshgi or farming lease. If he fails also in this, the Court of Wards will have to withdraw from the management. The sale of a portion of the Phulberia estate has recently been sanctioned. The debts in the other estates are being gradually paid. The expenditure on account of schools and dispensaries was Rs. 2,183 and Rs. 242 respectively. Rs. 11,331 were spent for repairs and maintenance of buildings, and Rs. 12,972 for works of improvement. The cash balance at the beginning of the year was Rs. 1,38,661, and Rs. 6,64,774 were received during the year from various sources, making a total of Rs. 8,03,435, of which Rs. 7,14,194 were disbursed, leaving a cash balance at the close of the year of Rs. 89,241. The market value of the Government securities was Rs. 2,59,356, the whole of which except Rs. 6,464 was held by the Surjapore, Srinagar, and Chanchal estates.

* Excludes after adjustment excess collections of Rs. 2,798 in previous year.

MONGHYR

88. *Phulberia.*—The whole of the revenue (Rs. 1,959), rent (Rs. 203), and cesses (Rs. 1,142) due from the estate was paid, except Rs. 146 on account of rent and Rs. 5 on account of cesses. The collection of rent and cesses due to the estate was Rs. 18,859 or 97 per cent. on the current demand (Rs. 19,252). Rs. 196 were recovered on account of debts due to the estate, and Rs. 2,924 were written off the accounts; the balance was Rs. 528. The interest which accrued during the year on the debts due by the estate was Rs. 6,337, and the payments amounted to Rs. 7,305; the balance remaining unpaid at the close of

the year was Rs. 77,254. It is impossible to pay this otherwise than by the sale of a portion of the property. MONGHYR.

89. The Phulberia, Chauthan, and Malpa minors lived together at Monghyr under the care of Baboo Suranath Chatterjee, their guardian and tutor till January 1884. In February, on the Chauthan minor's going to reside on his estate to learn the work of management, separate guardians were appointed. The elder Phulberia minor and the Chauthan and Malpa minors studied in the Government school, and each of them was promoted to a higher class. The younger Phulberia minor is being taught Urdu, and is reported to be making fair progress. The Lalpur minor is being taught Urdu and Hindi by a private tutor at home.

90. Mr. A. T. Ricketts was the General Manager of the Shahpore, Lugma, and Lalpore Patori estates from 1st April to 29th September 1883, when he was appointed Manager of the Sunkerpore estate in Dinagepore. His successor, Baboo Aghore Nath Mookerjee, draws the same salary as that drawn by Mr. Ricketts, viz. Rs. 155 gross per mensem, from which one-seventh is deducted on account of contribution for pension and leave allowances. The collections of rent and cesses were 85, 77, and 106 per cent. on the current demand of the three estates respectively. The debts due by the estates were reduced from Rs. 20,242, Rs. 57,035, and Rs. 3,316 to Rs. 17,896, Rs. 51,924, and Rs. 2,370 respectively. BHAGULPORE.

The year was a healthy one. Owing, however, to the unequal distribution of rain and the early cessation of the rains, the outturn of the crops was below the average of an ordinary year, and in several villages of the Shahpore and Lugmah estates the rice crop was a very poor one, not over four annas. This is said to account for the short collections of the year. Relief was afforded to such of the distressed tenants as were willing to work, by employing them in repairs of the proprietors' houses, &c., in digging drains, and constructing embankments in the estates. In the worst localities a suspension of half the demand of rent was granted: in most cases however the cultivators themselves suffered little, as the deficiency in the harvest was compensated for by the rise in price.

The elder Shahpore minor was educated in the Bhagulpore zillah school till December 1883, when he was removed to Shahpore to learn zemindari management; he is said to have done tolerably well while at school. The younger minor is also an intelligent boy, and is being educated at the Durbhangah Maharaja's school under the guardianship of his maternal uncle. The two elder minors of Lalpore Patori were very irregular in their attendance at the Government aided school at Madhupora, and are said to have made little progress in their studies; they have been removed from the guardianship of their mother.

91. *Surjapore.*—This estate was taken in charge in June 1874, and released in November 1883, when the elder ward attained his majority and agreed to take charge of his younger brother's share in the estate. The following complete account of the Government management of the property, which extended over a period of 9 years, is given by the Collector, Mr. A. Weekes, in his report dated 6th March 1884:— PURNEAH.

"In 1859, after some years' litigation, the estate of which this is a part was held under a decision of the Privy Council in two definite shares, the first 9 annas 8 gundas by Enayet Hossein, the second 6 annas 12 gundas by Ahmed Reza. In 1870 Ahmed Reza died, leaving six sons and a daughter. *

Circumstances under which charge of the estate was assumed.

*1.	Hydur Reza	By a wife named Afzulnissa, who died before him.
2.	Sufdar Reza, Minoo Bebee's daughter	
3.	Ameer Reza	
4.	Asgur Reza	By his widow, late Roshan Jehan, who survived.
5.	Akbar Reza	
6.	Dilwar Reza	

"The property of Ahmed Reza then became split up. Rani Roshan Jehan obtained for her share 16 gundas and 2 cowries, and there was then left for the six sons and a daughter 5 annas 15 gundas and 2 cowries.

"An order of the Judge passed under section 12, Act XL of 1858, directing the Collector to take charge of Ahmed Reza's estate and infant sons after his death, was set aside by the High Court. The property of the two elder sons, consisting of 2 annas 11 gundas* share in the estate, was placed under the management of their maternal grandmother Mehurroonnissa, and that of the four younger brothers consisting of 3*a.* 4*g.* 1*c.* 2*r.* share was placed under charge of their mother Roshan

* In this the minors have a share, but no claim was made during Court's management, and it has been decided that the proprietor on coming of age may sue for possession of this as well as for a share in the patni mehals created by their late father, which are being held exclusively by these two step-brothers.

PURNEAH.

Jehan, who in her own right had inherited the 16*g*. 2*c*. share referred to above, and also 1*a*. 13*g*. 3*c*. 1*k*. 2½*d*. share in the other portion of the estate which originally belonged to Enayet Hossein. Subsequently, by the decree of the Privy Council dated the 18th May 1876, the late Rani's share was reduced by 7*g*. and 2*d*. This reduction took effect from 1877, and from that time the share of the minors consisted of 5*a*. 7*g*. 2*c*. ½*d*., which has been in actual possession of the Court of Wards. Roshan Jehan died on the 19th March 1874, and on the 8th June following the Judge passed an order under section 12 of Act XL of 1858, directing the Collector to take charge of the property belonging to the four minors. This order was opposed by Hydur Reza, one of the step-brothers of the minors, who had attained his majority, and also by Khubannissa, mother of Roshan Jehan. Both these parties appealed to the High Court, and obtained an order directing further enquiry by the Judge. At this second enquiry the Judge adhered to his former opinion. A second special appeal was preferred, which was dismissed by the High Court, and the authority of the Collector over the property and persons of the minors was confirmed.

"Of the four minors the eldest, Ameer Reza, died of fever and spleen on the 11th December 1874. Subsequently, in September 1877, Akbar Reza also died, and the remaining two minors, Asgur Reza and Dilwar Reza, survived.

Situation, natural features, products, and area of the estate.

"Pergunnah Surjapore, a portion of which represents the property of these two minors is perhaps the finest estate in Purneah. The pergunnah, as, was ascertained, is about 706½ square miles, and is situated in the north-east corner of the district, in the Kishengunge sub-division, bordering on Dinagepore and Julpigoree. The area of the minors' share under the management of the Court may be estimated at about 290 square miles. The principal river is the Mahanunda, which debouching from the Nepal Hills flows along the western boundary of the pergunnah, giving fertility to the soil and affording an outlet for its surplus products during the months from June to October. The estate also derives great benefit from the Darjeeling road, which traverses its whole length, owing to the facility it affords to traffic Towards the east of the estate there is another river, Nagar, which separates it from Dinagepore. Lying between the two rivers, the greater part of the property consists of slightly elevated plains: the ground rises considerably towards the north, where it is undulating. The estate has no striking natural features. The principal product is rice, both aghani and bhadai: jute and tobacco are also grown in large quantities, and exported to Calcutta through agents who have agency-houses on the Mahanuddy and at places bordering on the railway line. Potatoes, sugarcane, oilseed, and pulses, &c., are also grown in large quantities.

"It is impossible to compute exactly how much land is under cultivation and how much waste, as there is no measurement of land in the estate; but in round numbers I should estimate on a rough calculation that about 4,50,000 acres are at present under cultivation and the rest waste. Of the 4,50,000 acres of cultivation 2,55,000 are under winter rice, 55,000 under jute, 32,000 under tobacco, and 1,08,000 under autumn rice, sugarcane, oilseed, &c. Besides a large export trade in these agricultural products, a great number of the population, which is chiefly Mussulman, make a living by the hide trade. In addition to the share above mentioned in pergunnah Surjapore, the wards have also a share in talook Babra Bawaladah, in Dinagepore, and a share in numerous small holdings in Surjapore. Except Istamrar Baromasia and two other mehals in Sripur, the wards hold their property direct from Government. The estate is a joint undivided property, each owner managing his share independently of the other share-holders.

* * * * *

"The annual rent-roll of the estate at the time of release was Rs. 2,01,051 against Rs. 1,83,593 at the time of assumption of charge, thus shewing an increase of Rs. 17,458, notwithstanding the loss caused by the transfer of 7 gundas and 2 dants in the property by virtue of the Privy Council decree above referred to. The annual jumma in this 7 gundas and 2 dants portion of the estate was Rs. 12,306.

* * * * *

Managing agency.

"The estate was managed by a Manager with an establishment of amlah at the sudder office stationed at Kishengunge and eight mofussil tehsil circles, each under a tehsildar with one or two putwaris and three peons. The legal affairs of the estate used to be carried out by five law agents at various stations and courts where the estate had business. When the estate was taken in charge Mr. Bobonau was appointed as Manager. In August 1876 Mr. Bobonau was relieved by Baboo Rajoninath Chatterjee, Deputy Magistrate and Deputy Collector, and Baboo Sant Pershad, then Sub-Deputy Collector, acted for Baboo Rajoninath Chatterjee for three months during his absence in September 1876, when he took three months' leave; and in October 1881 Baboo Bemolanund Mookerjee took charge from the latter officer, the former having reverted to his substantive appointment in the Subordinate Executive Service.

General features of the management.

"When the estate first came under the Court's management, nearly the whole property excepting some few holdings paying a rental of about Rs. 5,000 per annum was let out in farm. Some villages were let out by all the shareholders to one farmer; some again were let out to three different farmers, each collecting his own share of rents from the ryots. There is only one patni tenure in the estate created by the late proprietor Ahmed Reza, and held by his sons Hydur Reza and Sufdur Reza, half-brothers of the wards. It bears a rental of Rs. 3,908.

"As the terms of these leases began to fall in, a large portion of the estate was gradually taken under direct management. The total rent-roll of khas tehsil mehals amounted to Rs. 67,329, and Rs. 1,32,389 was the gross rental of the mehals held under farming leases, and Rs. 1,333 on tenures of all kinds when the estate was released. The total demand of rent with interest during the entire period of management up to 23rd November 1883, the date of release, was Rs. 18,83,725 with an arrear balance of Rs. 64,017, out of which Rs. 17,55,922 were realized, Rs. 1,15,399 were remitted, leaving a balance of Rs. 12,404. The percentage of collections on the current demand was 93·7.

"The road and public works cesses were introduced after the estate came under the Court's charge, and absorbed a portion of the estate's profits. The amount of road and public works cesses payable by the estate annually is Rs. 15,881, against a demand of Rs. 10,679 due to it, shewing that Rs. 5,202 is payable from the estate's own profits. The total demand of cesses for the entire period of management was Rs. 80,970, out of which Rs. 76,939 were collected: the collections were therefore 95 per cent.

* * * * *

The total receipts of all kinds during the period of management were Rs. 27,18,100, to realize which the cost of management was Rs. 1,12,137. Thus it will be found that the collection charges during the Court's management were 4·1 per cent.

Liabilities of the estate.

"When the charge of the estate was assumed it was encumbered with a heavy debt of Rs. 6,37,564, to which Rs. 6,30,384 were added on account of costs decreed with interest against the estate, making a total of Rs. 12,67,948. Of this Rs. 14,612 were reduced by compromise, and Rs. 12,53,336 were paid. The estate is now entirely free from debt, while on the other hand it has Rs. 44,730 invested in Government promissory notes and a clear cash balance of Rs. 26,421. I may add here that this heavy debt was liquidated without recourse to sale of any portion of the property or by letting out any portion of the same in patni, as was proposed when the estate was taken charge of. Rs. 50,303-6 were borrowed from one Mr. Forbes at Rs. 10 per cent. per annum, while the bond debts at the time of assumption of charge bore an interest of Rs. 15 per cent. per annum. Thus the whole debt was paid from the collections of the estate and by the economical arrangements made, excepting Rs. 2,15,643 which was paid by taking out execution of a decree obtained against the heirs of Enayet Hossein, shareholder in the property, from the Privy Council during the management of the Court of Wards.

* * * * *

Improvements.

"Rights of occupancy were very little known before the estate came under the Court's management. The ryots were then left at the absolute will of the proprietors. The ryots did not then understand that the law could assist them against the will of the zemindars. During the Court's management the ignorance of the people in this respect has been in some measure dispelled, the Manager says, and every encouragement has been granted to them to foster this right, and their rights have all along been protected.

"Not a single notice of enhancement of rent was ever served upon any ryot during the whole period of the Court's management. The increase in the profits of the estate is principally due to efficient management by letting out lands which were left waste at the time of assumption of charge, and by settling new ryots for bringing those lands under cultivation. The estate has not been any way rack-rented. But owing to the extent of the estate, the whole could not be managed direct or the mustagiri system completely stopped.

"The practice of converting mal lands into milik having been found to have been common, a surveyor with an ameen and two chainmen were appointed under the special orders of the Board of Revenue: 4,699* bighas of land were surveyed by this staff, and enquiries completed in 102 cases. In six cases suits were instituted in the civil court to obtain possession of the lands: in three of these cases decrees have been obtained, one was dismissed, and two are yet pending. In three cases appeals were preferred, and the estate gained them in the appellate courts also. One case out of the same deserves special mention. The claim in this case involved an amount of Rs. 25,000. The land claimed was above 3,000 bighas, which belonged to the estate as mal land, but the defendant claimed it as his milik. The estate obtained a decree in the lower court: an appeal was made to the High Court, where also the case was decided in favour of the wards. The defendant then petitioned the High Court for permission to prefer an appeal to the Privy Council, which application has also been rejected. Execution of decree has been taken out against this defendant, and his properties have been attached. Owing to the release of the estate, the records and plans in the rest of the cases have been made over to the proprietor in order to enable him to take legal action for the recovery of the lands shewn therein. The surveyor, Baboo Mohim Chunder Somajapati, worked well, and deserves great credit in this respect.

* This is exclusive of the area for which suits were instituted in the civil court.

"A long standing dispute as regards the share of the wards in old buildings with the Khagra branch of the family was settled by arbitrators, whom I induced to come to Kishengunge at the time of the exhibition in January last, and an amount of Rs. 12,735 with interest was realized out of court and added to the cash balance. This matter had been pending a very long time, and our claim would have been shortly barred by limitation, and the proprietor would never have been able to settle it.

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"With a view to effect an improvement in some of the implements and resources of agriculture in the estate, it was determined to collect from America and from other parts of India anything that promised to be of real use to the ryots and to be likely to be adopted in place of their own rude resources. An agricultural exhibition was held the first time at Kishengunge in January 1883, and another similar exhibition has been held in January 1884. In the first year's exhibition sugar-mills, American, Swedish, Cawnpore, Sydaput, and other ploughs were exhibited. Other sorts of implements were also indented for. Prizes were distributed amongst the ryots to induce them to compete in the present year's exhibition for prizes for produce, &c. Prizes were also given for elephants, cows, ponies, bullocks, and for ploughing.

"By the marriage of the two minors with the two twin-daughters of the ex-Nawab of Moorshedabad, the wards have not only had their social position raised, but have actually profited by receiving each of them valuables worth about a lac of rupees. Besides this, their wives are to receive Rs. 200 each as maintenance allowance per month, and to get in addition interest on Rs. 30,000 yearly, which sum has been allotted for each of them and granted by Government from the Nizamat fund for their future support.

"The state of the property did not allow of any large expenditure for the encouragement of education or the establishment of dispensaries. Rs. 9,452 have, however, been expended under the head of improvements. Kishengunge is always famous for its unhealthiness. The climate of the place and the dampness of the soil after the rains particularly engender malarious fever, cholera, and all sorts of complicated diseases. Last year three hospital assistants were employed from the funds of the estate, and sent to the mofussil with a stock of medicines to afford relief to the tenants when epidemic cholera and fever broke out. Besides this, a permanent dispensary was opened at Kishengunge at an yearly cost of Rs. 640. Rs. 60 a year are subscribed to the charitable dispensary at Bhariadangy, and Rs. 96 yearly to the English school of that place.

	Rs.
Works of public utility, including cost of medicines and purchase of agricultural implements, as also subscription to dispensaries and schools	3,047
Repairs of buildings	6,405
Total ...	9,452

"The general condition of the tenants was thriving during the whole period of the Court's management. Towards the close of the current year, in consequence of the abnormal condition of the season's rainfall the aghan crops to the south of the estate on the Asooraghur and Mohomedpore side to a certain extent suffered. Bhadai however was almost a full crop. Rubbi almost everywhere to a certain degree suffered owing to there being no rain.

Condition of the tenantry and the relations between landlord and tenants.

* * * * *

"The proprietors of the estate were first educated in the Purneah Government school, whence they were removed to Monghyr, and thence to the Benares wards' institution. They were in the year 1882-83 removed to Bhagulpore. In March last the elder ward was removed to Kishengunge to learn zemindari business, and his minor brother joined him on the 17th May last.

Arrangements made for the support, care, and education of the minors.

"Whilst at Kishengunge they were both placed under the care and guardianship of an Eurasian tutor, Mr. LeFevre, who joined his appointment on the 16th April 1883. Whilst they were being educated in the Government schools and colleges they were reported to have done fairly well.

* * * * *

"Both the minors were physically weak and always sickly; they were therefore on different occasions during the Court's management removed to recruit their health, which changes stood very much in the way of their education and improvement."

The Managers Baboo Rajoninath Chatterjee and Baboo Bemolanund Mookerjee are reported by the Collector to be able men and to have conducted the onerous duties of the management of the estate to his satisfaction and to the benefit of the proprietors and all parties concerned. In this view the Commissioner agrees.

92. *Srinagar.*—Kumar Srinandan Singh died in December 1880, leaving two widows,* three sons,† and three daughters.‡ He left no will, and there was no adult male member in his family who could administer the estate, which was on the application of his widows taken charge of by the District Judge of Purneah in March 1881 under Act XL of 1858. Subsequently, on account of constant disputes between the two widows, the Court of Wards, at the request of the Judge, took charge of the property in October 1882 under Act IX (B.C.) of 1879.

* 1. Rani Joyrama. (*a*)
2. Rani Jagrama
(*a*.) Died on 23rd February 1884.

	Name.	Born.
† 1.	Nityanand Singh	13th July 1870.
2.	Kamalanand Singh	28th May 1876.
3.	Kalkanand Singh	27th Dec. 1878.
‡ 1.	Srimati Singheswari Dai (married)	10th Nov. 1869.
2.	Srimati Bisheswari Dai (unmarried)	20th Sept. 1871.
3.	Srimati Choudeshwari Dai (unmarried)	20th Sept. 1880.

The three daughters have no shares in the estate, as according to the Hindoo law the females have no right of inheritance to landed property.

The estate is situated in five districts.* The Collector of Purneah and the Commissioner of Bhagulpore are the managing Collector and managing Commissioner respectively of the property wherever situated. With the exception of a few of the properties in Purneah which are held under perpetual leases, the estate is an undivided property belonging in equal shares to the Srinagar wards and the Rajah Leelanund Singh, known as the Buneli Rajah. The estate lies in a plain, and contains a large proportion of waste land. The two important rivers are the Ganges and the Koosy. The former flows through a portion of the property in Monghyr, and the latter through pergunnah Dhaphar in Bhagulpore. The principal products of the estate are paddy and pulses. In Purneah jute and mustard, and in Monghyr maize and wheat, are also largely cultivated.

* Purneah, Bhagulpore, Monghyr, Maldah, and Durbhungah.

The following table shows the number of estates, the revenue, rent, and cesses due from, and the rent and cesses due to, them annually :—

	Number of estates or portions of estates under each heading.	Revenue due to Government.	Rent due to superior landlords.	Cesses due to Government and superior landlords.	Rent due to estates.	Cesses due to estates.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Revenue-paying estates managed khas—						
Purneah	8	4,744	.....	779	13,833	442
Bhagulpore	31	17,490	.....	4,943	71,726	2,161
Monghyr	20	8,704	.....	3,912	52,498	1,586
Maldah	4	8,378	.....	883	16,017	525
Total ...	63	39,316	.....	10,517	1,54,074	4,714
B.—Revenue-paying estates let in perpetual and temporary leases and life-tenures—						
Purneah	14	5,551	.....	1,124	18,886	689
Bhagulpore	25	3,913	.....	1,546	20,386	1,078
Monghyr	7	6,228	.....	2,028	27,202	1,721
Maldah	3	5,624	.....	540	10,550	353
Durbhungah...	6	654	.....	290	1,184	30
Total ...	55	21,970	.....	5,528	78,208	3,871
C.—Patnis, darpatnis, istamarar, milik, &c., managed khas—						
Purneah	29	.....	17,765	1,762	26,748	837
D.—Patnis, darpatnis, istamarar, milik, &c., let in temporary leases—						
Purneah	26	.....	7,009	484	8,913	344
GRAND TOTAL ...	173	61,286	24,774	18,291	2,67,943	9,766

It will be seen that the total rent and cess demand due to the estate is Rs. 2,77,709, while the revenue, rent, and cesses due from the estate amount to Rs. 1,04,351, leaving a gross profit of Rs. 1,73,358. Deducting from this sum the recurring charges sanctioned by the Board amounting to Rs. 62,036,§ the annual net profits are Rs. 1,11,322 or, say, a round sum of a lac of rupees.

	Rs.
§ Management of property	30,746
Law expenses	6,512
Maintenance of proprietor and family, including social and religious ceremonies ...	14,621
Education	5,460
Schools and dispensaries...	204
Miscellaneous	1,022
Rates	3,471
	62,036

The charges of management are 11 per cent. on the demand. Baboo Bishen Chand, who was Manager under the civil court, is the Manager under the Court of Wards on a salary of Rs. 400 per mensem. He has furnished security in landed property to the value of Rs. 20,000, and has executed an agreement for liquidated damages for Rs. 10,000. He was on sick leave from 27th August to 22nd November 1883, during which period his assistant, Mr. W. O. Lewis, acted for him.

The Manager reports that the rent-roll includes about Rs. 12,000 under miscellaneous heads, which are willingly paid by ryots, in order to avoid measurement and re-assessment of their excess lands. The measurement and re-assessment of pergunnahs Tirakharda in Purneah and Dhaphar in Bhagulpore were undertaken before the estate came under the Court of Wards; but owing to want of co-operation on the part of the co-sharer, Rajah Leelanund Singh, they were not carried out successfully. To obviate these difficulties application was made for the partition of the two pergunnahs. These batwaras are still pending, and after their completion the adjustment

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of the rent-roll will be taken in hand. A proposal for a survey and record of rights has recently been made, but in accordance with the opinion expressed by Government in another case the Board have directed that the project should be postponed until the terms of the Tenancy Bill are finally settled. In the meantime, however, the batwara will proceed, and it will be a matter for consideration whether when it is completed the survey should not extend to the whole estate, and not only to that portion of it not under partition as at present contemplated.

There are three indigo factories belonging to the estate, viz., Bishenpur and Dahgama in Bhagulpore and Arrareah in Monghyr; but as the estate incurred a loss in working these factories, the Board, on the recommendation of the local officers, directed that the cultivation should be discontinued.

The financial results of the year under report may be summarized as follows. The entire demand of revenue, rent, and cesses due from the estate amounting to Rs. 1,08,909 was satisfied, except Rs 693 and Rs. 86 on account of rent and cesses respectively. The year opened with an arrear demand of rent amounting to Rs. 14,68,440, and the current demand, including interest, was Rs. 2,67,967, making a total of Rs. 17,36,407, of which Rs. 2,34,890 were collected and Rs. 32,352 remitted, leaving Rs. 14,69,166 outstanding. The current (Rs. 9,766) and arrear (Rs. 23,583) demand of cesses due to the estate was Rs. 33,349, of which Rs. 5,545 were realized, and the balance after deducting remissions was Rs. 27,650. The collections of rent and cesses were 87 and 56 per cent. on the current demands respectively. These unsatisfactory results are said to be due to the unfavorable season, which resulted in a deficiency of crops in some parts of the estate. The balance due before the estate was taken in charge was Rs. 13,09,788 (rent Rs. 12,93,077 and cesses Rs. 16,711); of this Rs. 10,79,794 (rent Rs. 10,70,844 and cesses Rs. 8,950) are reported to be bad and irrecoverable; Rs. 4,083 (rent Rs. 3,842 and cesses Rs. 241) are doubtful and disputed; and Rs. 2,25,911 (rent Rs. 2,18,391 and cesses Rs. 7,520) are recoverable: the whole of the balance of Rs. 1,87,028 (rent Rs. 1,76,089 and cesses Rs. 10,939) which accrued since the estate was taken in charge is said to be good and in process of recovery. A special establishment has been sanctioned for the adjustment of the outstanding balances and for sorting the old records of the estate. The debts due to the estate when taken in charge were Rs. 47,276, of which Rs. 10,350 have been recovered during the last two years, leaving a balance of Rs. 36,926, of which Rs. 29,963 are good and in process of recovery. The claims against the estate at the date of assumption of charge were Rs. 1,06,869, of which Rs. 76,640 have been paid up to the end of the year under report, leaving a balance of Rs 30,229 unpaid. The receipts and disbursements during the year were as follows:—

Receipts.	Rs.
Cash balance from 1882-83	12,506
Rent	2,34,890
Cesses	5,545
Interest on Government securities	1,720
Debts recovered	10,033
Miscellaneous	15,401
Total	2,80,095

Disbursements.	Rs.
Government revenue ...	60,494
Rent	27,612
Cesses	18,318
Management of property ...	32,184
Batwarra expenses	7,662
Repairs of cutcherry buildings	885
Law expenses	9,123
Maintenance of proprietor and family, including social and religious ceremonies ...	27,281
Education	4,404
Schools and dispensaries ...	280
Repairs of buildings ...	523
Repairs of two bunds and a tank	589
Miscellaneous	11,182
Rates	2,965
Debts paid	66,085
Cash balance at close of 1883-84	10,508
Total	2,80,095

The nominal amount of the Government securities possessed by the estate when it was taken in charge was Rs. 43,000, the market value of which on the 31st March 1884 was Rs. 41,495.

The eldest minor is now receiving his education at the Bhagulpore zillah school, where he is in the fourth class. He has a private tutor, Baboo Manmatha Nath Chaudhuri, who draws a salary of Rs. 200 per mensem. Baboo Bhubaneshwari Dutta Jha, the ward's maternal uncle, is his guardian on Rs. 30 per mensem. The ward is said to take delight in riding, and to have conducted himself well both towards his masters and his fellow-students. PURNEAH.

93. *Mirza Mahomed Hossein.*—A loan of Rs. 984 has been granted by Government to this estate for meeting a portion of the cost of re-roofing with corrugated iron the serai founded by Mirza Mahomed Hossein. It will be recovered from the income of the trust fund by annual instalments with interest at 6¼ per cent. per annum.

94. *Chanchal.*—For the last four months of the year Mr. H. R. Reily, Manager of the estate, was on deputation as a member of the Excise Commission, and the Collector was in direct charge. The demands of revenue (Rs. 68,444), rent (Rs. 2,331), and cesses (Rs. 9,026) due from the estate were satisfied, except Rs. 11 on account of rent. The year opened with an arrear demand of rent due to the estate amounting to Rs. 41,049, and the current demand was Rs. 1,66,303, making a total of Rs. 2,07,352; the collections amounted to Rs. 1,69,046,* or 101 per cent. on the current demand against 103 per cent. in the previous year; the remissions were Rs. 4,533; and the balance outstanding was Rs. 31,225, of which Rs. 7,125 are reported to be irrecoverable, Rs. 6,996 to be doubtful but not disputed, and Rs. 17,104 to be good and in process of recovery. The total demand of cesses was Rs. 7,633, of which Rs. 5,226 were realized, and the balance after deducting remissions was Rs. 2,238, of which Rs. 527 are said to be irrecoverable or doubtful of recovery; the percentage of collections on the current demand in 1883-84 was 102 against 103 per cent. which was realized in 1882-83. The cash balance at the close of the previous year was Rs. 37,446, and the receipts during the year under report were Rs. 1,88,242, making a total of Rs. 2,25,688; the disbursements amounted to Rs. 1,95,179; the cash balance at the close of the year was thus Rs. 30,509. The following expenditure was incurred:—Cost of management, including charges for survey and settlement and repairs of cutcherries Rs. 28,405, being 16 per cent. on the current rent and cess demand; law expenses Rs. 8,676; maintenance of proprietor and family, including social and religious ceremonies and marriage of the minor to the daughter of Baboo Parbati Churn Mookerjee Rs. 41,742; subscriptions to schools and dispensaries Rs. 685 and Rs. 120 respectively; net proceeds of pergunnah Rokunpore paid to the elder widow Rs. 8,050; maintenance in efficient condition of buildings Rs. 6,440; and works of improvement Rs. 12,197, of which Rs. 4,897 represent the cost of excavation of 10 tanks. Of these tanks one at Chanchal and another at Paharpore were absolutely necessary to enable the members of the minor's family to get sufficient water for drinking purposes; for the remaining eight tanks the estate has paid three-fourths of the cost, and the remaining one-fourth was subscribed by the tenants benefited. Rs. 2,178 were expended in repairs of roads; Rs. 377 were spent in enclosing and planting 27 bighas of land with bamboos, which, it is said, will be of considerable value to the estate in future years, as bamboos are rising in price year by year; Rs. 478 were laid out for the improvement of the site of the Chanchal market, for digging out the tank at Toolsegunge, and for placing a pump in the pucca well; Rs. 314 were spent on an orchard containing mangoe, guava, lichee, and other fruit-trees; and Rs. 2,957 were on account of cuttings and embankments. MALDAH.

* Excludes excess collections of Rs. 2,548 made in previous year.

The Chanchal dispensary, which was abolished by Government in December 1881, has been re-opened at the entire cost of the estate on the ground that such a work is what an enlightened zemindar would be expected to undertake for the benefit of his own servants and tenantry. The charges sanctioned for establishment and contingencies are Rs. 960 per annum, and for medicines and furniture Rs. 554.

MALDAH. As regards the condition of the tenants, Mr. Reily gives it as his opinion that on the whole the cultivators are fairly prosperous. He says that :—

"Their conception of comfort is a rude one, but utter destitution except in the case of a few tenants-at-will is rare. My experience goes to shew that the average cultivator in these parts is on the whole much better off than a casual observer would suppose to be the case from a cursory look at his surroundings and his belongings, and some of our tenants, notably those residing in the neighbourhood of the Ganges and in that strip of country lying north and east of Chanchal, are undoubtedly thriving substantial men."

The experiment made by Mr. Reily last year of sowing crops in properly prepared soil, aided by manure and carefully selected seed, has proved a failure. He states :—

"I had to go away almost immediately after the lands were sown. The crops when I saw them in February when I paid Chanchal a short visit looked exceedingly good, but the outturn I find from the reports shewn me has not been anything above that of other fields sown in the ordinary manner by the tenants; in fact in some cases it was less. It was a matter of sincere regret that I was not here to see the crops cut and thrashed out in my presence, but it could not be helped, and I can only hope for better luck next year. I am unable to report the result of the artificial manure on the mulberry fields, as it will require a rain over the land to enable me to see how it affects the crop. This is a matter which I am watching with some interest, as the mulberry grower is generally a cultivator with sufficient capital to indulge in manure, and moreover is one who has already learnt its advantages."

A detailed survey of 314 out of 399 villages of which the estate is composed has been made, and the settlement completed. In certain villages the signing of jummabundis and the exchanging of pottahs and kabuliats still remain to be done, and this work is being pushed on to completion.

The minor, who is 15 years of age, receives his education at the Hindoo school in Calcutta, where he is under the charge of Baboo Tripura Charan Banerjee, who has been appointed tutor and guardian on a net salary of Rs. 125 rising by annual increments of Rs. 25 to Rs. 200 per mensem. He has made fair progress in his studies, and was third in his class at the last annual examination. The boy is said to be well-behaved and docile and to bear a good character.

SECTION VIII.

ORISSA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Cuttack	Kanika ...	Raja Paddolabh Bhanj	50	Act XXXV of 1858 ..	1864	20,408	.....	6,500	26,908	1,07,172	4,807	1,11,979	63,777	1,35,319	9,766	1,14,964	3,896	1,18,860	106·1	.....	4,823
Cuttack	Panimando*...	Radhabinod Basu ...	21	Regulation X of 1793	1866	602	.....	53	655	452	.....	452	474	2,333	125	311	1	312	69·0	1,027	102
Cuttack	Indalow ...	Radha Syam Dass ...	17	Ditto ...	1868	1,088	134	98	1,320	2,247	71	2,318	526	3,085	132	2,110	75	2,185	94·2	.....	176
Cuttack	Haripa ...	Sri Charan Patnaik ...	12	Act IV (B.C.) of 1870	1874	1,023	355	180	1,558	3,957	125	4,082	2,159	6,489	194	4,451	105	4,556	111·6	.....	254
Cuttack	Gotra ...	Brindabun Lal ...	20	Ditto ...	1874	907	23	85	1,015	2,001	60	2,061	500	3,764	158	1,786	52	1,838	89·1	.....	34
Cuttack	Gotra ...	Jadabanund Lal ...	18																		
Cuttack	Palda ...	Narsingh Panda ..	12	Ditto ...	1874	2,860	48	281	3,189	6,062	189	6,251	2,299	9,618	505	6,164	179	6,343	101·4	.....	554
Pooree ...	Rorhung ...	Narayan Bidyadhur Mahapatra.	18	Ditto ...	1873	3,383	286	265	3,934	5,379	266	5,645	4,767	7,080	417	4,474	254	4,728	83·7	.....	235
Balasore	Jamkunda ...	Surendra Nath Singh	8	Act IX (B.C.) of 1879	1882	1,266	10	127	1,403	6,160	196	6,356	739	10,705	288	7,615	249	7,864	123·7	225	586
				Total ...	...	31,537	856	7,589	39,982	1,33,430	5,714	1,39,144	75,241	1,78,393	11,585	1,41,875	4,811	1,46,686	105·4	1,252	6,764
	Attached Estates.																				
Cuttack...	Sukinda	Not yet known ...	.....	Regulation V of 1799	1879	1,364	.....	811	2,175	14,556	929	15,485	23,724	25,701	1,960	11,178	895	12,073	77·9	.....	5,113
Balasore	Chuck Salim*	Aparna Dai ...	Not known.	Act VIII of 1859 ...	1861	365	.....	.....	365	500	.....	500	135	500	.....	500	.....	500	100·0	.....	.....
				Total ...	...	1,729	.....	811	2,540	15,056	929	15,985	23,859	26,201	1,960	11,678	895	12,573	78·6	.....	5,113
				Grand Total ...	...	33,266	856	8,400	42,522	1,48,486	6,643	1,55,129	99,100	2,04,594	13,545	1,53,553	5,706	1,59,259	102·6	1,252	11,877

* These two estates were released on the 17th June 1883 and 30th September 1883 respectively.

SECTION VIII.

ORISSA DIVISION—*concluded.*

Division.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 38.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack	Kanika ...	Raja Paddolabh Bhanj	50	Act XXXV of 1858...	1864	...	...	...	16,066	5,647	10,253	210	...	10,463	9·3	...	1,641	594	170	9,336	89,642	75,614	58,903	.....	1874-75, paras. 389 to 394.
Cuttack	Panimando*...	Radhabinod Basu ...	21	Regulation X of 1793	1866	14	4	...	2,022	124	25	...	...	25	5·5	...	...	...	...	...	1,890	.....	.....	.....	1874-75, ,, 380 & 381.
Cuttack	Indalow ...	Radha Syam Das ...	17	Ditto ...	1868	...	239	15	975	57	281	...	...	281	12·1	...	1	...	40	...	1,869	696	3,862	.....	1874-75, ,, 382 to 384.
Cuttack	Haripa ...	Sri Charan Patnaik ...	12	Act IV (B.C.) of 1870	1874	...	97	6	1,793	89	591	...	...	591	14·4	...	...	...	30	150	3,674	2,524	*2,897	.....	1874-75, ,, 375 ,, 379.
Cuttack	Gotra ...	Brindabun Lal ... / Jadabanund Lal ...	20 / 18	Ditto ...	1874	...	42	4	1,634	95	130	...	...	130	6·3	...	1	...	30	...	1,765	446	.....	.....	1875-76, ,, 324 ,, 327.
Cuttack	Palda ...	Narsingh Panda ...	12	Ditto ...	1874	..	...	...	3,310	322	864	...	8	872	13·9	...	12	...	100	...	5,529	2,683	6,759	.....	1875-76, ,, 328 ,, 331.
Pooree...	Rorhung ...	Narayan Bidyadhur Mahapatra.	18	Ditto ...	1873	...	19	1	2,606	163	132	...	...	132	2·3	...	...	...	134	...	5,323	4,141	.....	.....	1874-75, para. 395.
Balasore	Jamkunda ...	Surendra Nath Singh	8	Act IX (B.C.) of 1879	1882	...	10	...	1,278	39	1,117	49	...	1,166	18·3	2,590	...	...	..	...	2,061	3,597	.....	18,414	1882-83, paras. 266 to 270
				Total ...	...	14	411	26	29,684	6,536	13,393	259	8	13,660	9·8	2,590	1,655	594	504	9,486	1,11,753	89,701	72,421	18,414	
	Attached Estates.																								
Cuttack...	Sukinda ...	Not yet known ...	.....	Regulation V of 1799	1879	...	...	...	13,565	1,020	1,558	226	160	1,944	12·5	...	70	...	...	...	4,005	34,891	.....	.....	1878-79, paras. 284 to 291.
Balasore	Chuck Salim*	Aparna Dai ...	Not known.	Act VIII of 1859 ...	1861	...	...	...	.....	...	...	...	...	...	...	...	...	...	...	...	395	240	.....	.....	1875-76, para. 342.
				Total ...	...	...	...	...	13,565	1,020	1,558	226	160	1,944	12·5	...	70	...	...	...	4,400	35,131	.....	.....	
				Grand Total ...	...	14	411	26	43,249	7,556	14,951	485	168	15,604	10·0	2,590	1,725	594	504	9,486	1,16,153	1,24,832	72,421	18,414	

* These two estates were released on the 17th June 1883 and 30th September 1883 respectively.

SECTION VIII.

ORISSA DIVISION.

95. Of the 10 estates which were under management two (Panimando and Chuck Salim) were released during the year under report. The demand of revenue (Rs. 34,470), rent (Rs. 1,574) and cesses (Rs. 8,444) due from the estates was paid, except Rs. 14, Rs. 411 and Rs. 26 respectively. The total demand of rent and cesses due to the estates was Rs. 2,18,139, of which Rs. 1,59,259 or 102 per cent. on the current demand (Rs. 1,55,129) were collected, against 109 per cent. in the previous year; the balance after deducting remissions was Rs. 50,805. The charges of management were Rs. 15,604, or 10 per cent. on the current rent and cess demand. The subscriptions to schools and dispensaries amounted to Rs. 1,725 and Rs. 594; Rs. 504 were spent on repairs of buildings; the expenditure on works of improvement was Rs. 9,486. The liabilities of the Jamkunda estate, which is the only estate in debt in this division, were reduced from Rs. 19,000 to Rs. 18,414. The total receipts, including Rs. 99,100, the cash balance of 1882-83, were Rs. 2,71,488, and the disbursements, including Rs. 32,388 invested in Government securities, amounted to Rs. 1,46,656; the cash balance at the close of 1883-84 was therefore Rs. 1,24,832. The Commissioner reports that on the whole the ryots seem tolerably comfortable, and no complaints of over-assessment have reached him. Some loss of crops resulted both from flood and drought, but no actual distress was reported. The relations between the tenantry and the managing agency continue satisfactory. The minor proprietor of the Indalow estate is in the third class of the Cuttack collegiate school, and is said to have made some progress in his studies. The Haripa minor has been reading in a lower primary patsala; the result of his examination was unfavourable; he will shortly be removed to the collegiate school. The Palda minor is in the Jajpore High English school; he was examined by the Joint Inspector, who was not favourably impressed with his progress. The Panimando and Gotra minors were taught zemindari business. The Rorhung minor is a student of the Pooree zillah school, where he is said to be making progress.

96. *Kanika.*—The Government revenue (Rs. 20,408) and cesses (Rs. 6,500) due by the estate were fully paid. The total demand (current Rs. 1,07,172 and arrear Rs. 28,147) of rent due to the estate was Rs. 1,35,319, of which Rs. 1,14,964 were collected and Rs. 4,289 remitted, leaving a balance of Rs. 16,066, of which Rs. 2,061 are reported to be bad or doubtful of recovery. The percentage of collections on the current demand was 107 against 113 per cent. in the previous year. The collection of cesses is, however, by no means satisfactory, being only 81 per cent on the current demand. The cash balance of Rs. 63,777 of 1882-83 added to the gross receipts during 1883-84 amounted to Rs. 1,87,460; the total disbursements, including Rs. 30,424 invested in Government securities, were Rs. 1,11,846; the cash balance at the close of the year under report was thus Rs. 75,614. The following expenditure was incurred: management charges, including Rs. 210 for construction and repairs of cutcherry buildings, Rs. 10,463 or 9 per cent. on the current rent and cess demand; maintenance of proprietor and family, including social and religious ceremonies, Rs. 28,780; schools Rs. 1,641; dispensaries Rs. 594; miscellaneous improvements, such as embankments, &c., Rs. 9,336. The value of Government securities held by the estate at the close of the year was Rs. 58,903. The Collector reports that there was not a single instance of rack-renting in any village, nor was any complaint of excessive assessment heard during the year, except one case in which rent was enhanced as the result of a general revision of rates. The ryots reaped a bumper harvest; they are reported to be generally well off, and the relations with them are satisfactory.

CUTTACK.

97. *Panimando.*—This petty estate was taken in charge under Regulation X of 1793 in August 1866 and released in June 1883, when the ward attained

CUTTACK. his majority. It consists of two revenue-paying mehals and a few plots of lakhiraj lands. The debts (Rs. 666) due by the estate have been paid. The annual rental was raised from Rs. 2,355 to Rs. 2,409, principally from settlements of waste lands newly brought under cultivation. The total rent and cess demand was Rs. 41,090, of which Rs. 36,788 or 89 per cent. were recovered and Rs. 2,156 remitted, leaving a recoverable balance of Rs, 2,146. After defraying all charges Rs. 5,100 were invested in Government securities. The ward prosecuted his studies up to the entrance class of the Ravenshaw collegiate school and was also taught zemindari business.

98. *Sukinda.*—The revenue and cesses due from the estate, amounting to Rs. 2,175, were paid. The total demand of rent and cesses due to the estate was Rs. 27,661, of which Rs. 12,073 or 77 per cent. on the current demand (Rs. 15,485) were collected—a result which is unsatisfactory; the remissions amounted to Rs. 1,003 and the balance was Rs. 14,585, of which Rs. 6,104 are irrecoverable and have been recommended for remission, Rs. 3,699 are doubtful of recovery, and Rs. 4,782 are good and in process of recovery. A measurement and settlement of the estate is in progress. Out of 320 villages containing 2,10,712 acres 177 villages containing 1,06,789 acres have been measured, and for 86 villages, containing 71,106 acres, settlement has been submitted for the Collector's approval. The total expenditure sanctioned is Rs. 2,960, of which Rs. 2,139 have been spent. The order of the civil court directing the release of the estate has not yet been carried out, as the appeal which has been preferred to the High Court is still pending.

BALASORE. 99. *Jamkunda.*—The rent and cess collections during the year were Rs. 7,864 or 123 per cent. on the current demand Rs. 6,356. Rs. 2,590 were paid on account of debts due by the estate and Rs. 580 were reduced by compromise; the balance was Rs. 18,414 against Rs. 19,000, the balance of the previous year. The Commissioner reports that the negotiations entered into with Dr. Zorab for a loan of Rs. 9,000 have failed. Babu Gopendra Nandan Chaudhuri, grandfather of the ward, was requested to take over the management of mehal Dhamkalia in Midnapore, and to lend money for the liquidation of the debts, but he has expressed his unwillingness to accede to either of the proposals; he also objected to the sale of the property in Midnapore. It is now proposed to liquidate the debts gradually from the annual surplus of the estate.

SECTION IX.

CHOTA NAGPORE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Hazaribagh.	Dhanwar ...	Maharajah Ran Bahadoor Narain Deo.	58	Act XXXV of 1858 ...	1864	8,564	2,910	8,143	19,617	68,856	3,317	72,173	35,538	82,416	3,683	53,508	2,612	56,120	77·7	.....	7,651
	Jeridih	Bechittra Narain Singh	14	Act IV (B.C.) of 1870	1873	347	.....	354	701	3,145	271	3,416	3,115	4,273	339	2,007	145	2,152	62·9	.....	84
	Serampore ...	Rajah Sarda Narain Singh.	17	Act IX (B.C.) of 1879	1880	1,516	.....	2,262	3,778	32,771	1,536	34,307	624	36,868	1,697	30,157	1,377	31,534	91·9	.....	1,947
Lohardugga.	Chota Nagpore	Protap Udai Nath Sahi Deo.	18	Regulation X of 1793	1869	14,364	.....	1,09,767	1,24,131	1,64,941	67,574	2,32,515	1,04,564	2,84,818	1,36,866	1,91,392	82,859	2,74,251	117·9	.....	21,239
		Jagat Mohan Sahi Deo...	18																		
	Pangri Kallan ...	Protap Singh	36	Act XXXV of 1858 ...	1875	.....	11	29	40	485	14	499	1,715	573	14	528	13	541	108·4	.....	76
Singbhoom.	Dhalbhoom* ...	Ram Chandra Dhal ..	21	Regulation X of 1793	1867	4,267	.....	.....	4,267	.....	.....	.....	16,530	3,907	.....	206	.....	206	.....	.....	19
Manbhoom.	Katras	Gunga Narain Singh ...	20	Act IV (B.C.) of 1870	1870	1,321	.....	1,029	2,350	11,445	772	12,217	4,953	12,558	1,273	11,817	1,031	12,848	105·1	.....	2,673
	Nowagurh ...	Banwari Lall Singh ...	18	Ditto ...	1873	1,036	.....	974	2,010	11,504	674	12,178	2,498	13,052	1,356	11,261	757	12,018	98·6	.....	185
	Jhaldah	Adhar Singh	7	Act IX (B.C.) of 1879	1883	2,787	.....	1,886	4,673	10,154	1,816	11,970	363	14,052	3,180	10,288	1,827	12,115	101·2	.....	72
	Begoon Koodar†	Sumbhoo Nath Singh ...	12	Ditto ...	1884	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
				Total ...		34,202	2,921	1,24,444	1,61,567	3,03,301	75,974	3,79,275	1,69,900	4,52,517	1,48,408	3,11,164	90,621	4,01,785	105·9	.....	33,946
	Encumbered Estates.																				
Hazaribagh.	Akruhnan ...	Bukshi Bish Nath Singh	...	Act VI of 1876 ...	1878	.....	2,187	204	2,391	3,337	147	3,484	596	4,541	199	2,076	94	2,170	62·2	.....	89
		Bukshi Basanta Lal ...																			
		Bukshi Churamon Lal ...																			
	Khaira Chuttra	Degumber Singh ...	...			.....	275	198	473	2,030	128	2,158	129	2,133	172	2,034	142	2,176	100·8	.....	151
	Jagadih	Rajah Dodraj Khan ...	...			.....	.....	578	578	2,157	554	2,711	712	2,294	721	1,165	315	1,480	54·5	.....	374
	Marafari ...	Thakur Dukh Bhunjun Singh.‡	...			.....	197	125	322	2,102	108	2,210	102	2,550	183	2,033	168	2,201	99·5	.....	184
	Majladih ...	Thakur Hit Narain Singh.	...			.....	31	116	147	897	92	989	155	1,044	122	678	63	741	74·9	.....	.....
	Parasawan ...	Lachman Singh	...			.....	234	196	430	2,559	118	2,677	597	2,946	170	1,764	87	1,851	69·1	.....	6
	Doranda... ...	Tekait Jobraj Singh ...	...		1879	942	.....	1,598	2,540	14,148	1,100	15,248	1,373	17,585	1,525	10,803	941	11,744	77·0	.....	254
	Asko	Tekait Peraig Singh ...	...			146	.....	240	386	2,525	170	2,695	784	2,970	213	1,598	63	1,661	61·6	.....	60
	Satgawan ...	Tekait Jhan Narain Singh.	...		1880	1,394	.....	2,027	3,421	18,424	1,414	19,838	2,335	26,013	2,674	10,039	814	10,853	54·2	.....	62
	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	111	.....	186	297	1,806	139	1,945	1,187	1,939	164	991	41	1,032	53·0	.....	39
	Dighi	Tekait Jhamon Narain Singh.	..			117	.....	197	314	2,330	129	2,459	979	2,417	146	1,377	73	1,450	58·9	.....	30

* This estate was released on the 15th April 1883.
† The return for this estate is blank as the orders of the Court of Wards to take charge of it was issued in March 1884, *i.e.*, just before the close of the year. A complete account of the propert will be given in the next report.
‡ Died in April 1884.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 18).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estate.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh.	Dhanwar ...	Maharajah Ran Bahadoor Narain Deo.	58	Act XXXV of 1858 ...	1864	...	...	...	23,407	966	7,240	724	...	7,964	11·0	53	759	...	173	920	75,017	14,425	9,700	.....	1874-75, paras. 418 to 430
	Jeridih	Bechittra Narain Singh	14	Act IV (B.C.) of 1870	1873	...	...	...	1,953	183	313	...	...	313	9·1	.....	100	...	...	...	3,930	1,068	1,506	.....	1874-75 ,, 415 ,, 417
	Serampore ...	Rajah Sarda Narain Singh.	17	Act IX (B.C.) of 1879	1880	...	...	...	5,677	254	3,880	9	...	3,889	11·3	12,814	448	...	2,921	1,500	11,765	768	.....	8,230	1879-80 ,, 291 ,, 294
Lohardugga.	Chota Nagpore	Protap Udai Nath Sahi Deo.	18	Regulation X of 1793...	1869	...	...	...	85,912	51,319	26,760	2,381	35,398	64,539	27·7	1,581	180	240	2,947	3,865	2,52,444	74,258	1,92,336	4,164	1874-75 ,, 440 ,, 442
		Jagat Mohan Sahi Deo	18																						
	Pangri Kallan...	Protap Singh	36	Act XXXV of 1858 ...	1875	...	...	12	45	1	101	...	...	101	20·2	.....	...	...	181	...	327	1,723	1,835	.....	1875-76, para. 371
Singbhoom.	Dhalbhoom* ...	Ram Chandra Dhal ...	21	Regulation X of 1793...	1867	4,066	...	...	3,701	...	208	...	43	251	...	.....	57	10	1,653	510	3,109	11,165	2,16,178	.....	1875-76, paras. 379 to 381
Manbhoom.	Katras	Gunga Narain Singh...	20	Act IV (B.C.) of 1870	1870	...	...	...	741	242	886	...	...	886	7·2	.....	284	92	222	321	7,873	10,796	29,769	.....	1874-75, para. 444
	Nowagurh ...	Banwari Lall Singh ...	18	Ditto ...	1873	...	...	...	1,401	575	823	160	...	983	8·0	5,373	142	68	200	114	5,162	2,659	.....	21,047	1875-76, paras. 372 to 374
	Jhaldah... ...	Adhar Singh	7	Act IX (B.C.) of 1879	1883	...	...	...	2,681	1,242	527	...	...	527	4·4	3,857	132	25	...	...	6,263	1,746	.....	91,825	
	Begoon Koodar†	Sumbhoo Nath Singh	12	Ditto ...	1883	...	...	...	.....	...	.....	...	...	...	...	.....	...	...	...	...	.....	.....	.....	.....	
				Total ...	...	4,066	...	12	1,25,518	54,782	40,738	3,274	35,441	79,453	20·9	23,678	2,100	435	8,297	7,232	3,65,890	1,18,548	4,51,324	1,25,266	
	Encumbered Estates																								
Hazaribagh.	Akruhuan ...	Bukshi Bish Nath Singh	...	Act VI of 1876 ...	1878	...	583	101	2,136	99	251	...	...	251	7·2	.....	...	...	...	...	2,013	591	.....	8,721	
		Bukshi Basanta Lal ...																							
		Bukshi Churamon Lal																							
	Khaira Chuttra	Degumber Singh ...	...			...	...	...	305	40	153	...	...	153	7·0	1,216	...	...	...	...	1,000	87	.....	2,816	
	Jagadih	Rajah Dodraj Khan ...	...			...	...	103	699	360	190	...	...	190	7·0	869	...	...	...	...	1,100	407	.....	13,022	
	Marahari ...	Thakur Dukh Bhunjun Singh.‡	...			...	...	...	489	27	168	...	...	168	7·6	807	...	...	...	...	1,496	16	.....	9,269	
	Majladih ...	Thakur Hit Narain Singh.	...			...	...	...	289	57	67	...	...	67	6·7	240	...	...	...	...	188	401	.....	19,928	
	Parasawan ...	Lachman Singh ...	...			...	...	...	1,073	78	205	...	...	205	7·9	1,655	...	...	...	...	498	96	.....	18,750	
	Doranda... ...	Tekait Jobraj Singh...	...		1879	...	...	...	6,669	595	1,139	...	97	1,236	8·1	3,411	23	...	...	...	5,809	2,892	.....	1,17,788	
	Asko	Tekait Peraig Singh ...	...			...	...	...	1,088	132	174	...	...	174	6·4	1,427	...	...	...	...	863	41	.....	14,211	
	Satgawan ...	Tekait Jhan Narain Singh.	...		1880	...	...	507	13,490	1,700	1,011	20	...	1,031	5·1	4,523	...	...	...	...	3,749	3,947	.....	2,07,177	
	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	...	...	...	502	100	136	...	...	136	6·9	1,331	...	...	...	...	685	106	.....	16,907	
	Dighi	Tekait Jhamon Narain Singh.	...			...	...	...	544	60	175	...	...	175	7·1	1,531	...	...	...	...	708	45	.....	23,603	

* This estate was released on the 15th April 1883.
† The return for this estate is blank as the orders of the Court of Wards to take charge of it was issued in March 1884, *i.e.*, just before the close of the year. A complete account of the property will be given in the next report.
‡ Died in April 1884.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Encumbered Estates—*contd.*						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Lohardugga.	Bundu	Tekait Radha Mohan Rai.				.....	1,056	733	1,789	4,531	640	5,171	114	5,174	848	3,793	605	4,398	90·5	.....	104
	Bhouro	Pandai Hurnath Rai ...				.....	57	57	114	1,377	50	1,427	188	1,747	55	1,505	38	1,543	108·1	.....	.....
	Silli	Tekait Luchmi Narain Singh.				.....	847	917	1,764	6,015	834	6,849	740	7,158	1,219	6,023	930	6,953	101·5	.....	87
	Ootka	Lal Juggatnath Sahi Deo.				.....	164	191	355	2,177	167	2,344	426	2,378	236	2,176	172	2,348	100·1	.....	4
	Pandra	Lal Jug Mohan Sahi ...				.....	58	112	170	1,427	69	1,496	52	1,857	71	1,408	52	1,460	97·5	.....	.....
	Harin	Hakim Radha Madhub Singh.				.....	33	34	67	525	17	542	48	586	20	513	16	529	97·6	.....	7
	Budla	Lal Lachman Sahi ...				.....	95	70	165	1,377	55	1,432	61	1,701	115	1,302	79	1,381	96·4	.....	2
	Tunju ...	Mussamut Kunj Kuer... Mussamut Hurpria Kuer.				.....	33	74	107	901	37	938	437	930	55	834	31	865	92·2	.....	.....
	Moorhoo ...	Bhikam Singh Gonjha...				.....	68	35	103	673	36	709	87	708	37	703	33	736	103·8	.....	.....
	Kankey ...	Lal Sibnath Sahi ... Raghunath Sahi* ...				.....	45		97	878	32	910	40	881	32	874	30	904	99·3	.....	1
	Barhadih ...	Manki Gunga Dhur Singh.			1879	.....	829	271	1,100	2,289	225	2,514	92	2,828	391	2,286	191	2,477	98·5	.....	547
	Angara	Manki Magun Singh ...				.....	240	116	356	497	102	599	41	686	149	452	60	512	85·4	.....	.....
	Koorkoora ...	Baraik Sohur Sahi ...				.....	128	46	174	951	32	983	303	1,011	44	686	18	704	71·6	.....	.....
	Burway	Tekait Raghubar Sahi...				.....	1,763	3,033	4,796	9,353	2,816	12,169	1,887	10,711	3,577	10,034	2,907	12,941	106·3	.....	137
	Hoorhoori ...	Baraik Ghiva Sahi ...				.....	179	164	343	1,286	59	1,345	290	1,720	77	1,373	62	1,435	106·6	.....	.....
	Arrooa	Gopal Nath Tewary ...	...	Act VI of 1876 ...		.....	100	158	258	2,087	78	2,165	470	2,259	92	2,089	81	2,170	100·2	.....	.....
	Jungi	Lal Kassi Nath Sahi ...				.....	94	151	245	1,343	113	1,456	327	1,836	185	1,454	136	1,590	109·2	.....	10
	Nowdiha ...	Shewsarun Singh ...				.....	106	37	143	819	34	853	282	1,823	82	486	8	494	58·7	.....	.....
	Doora	Saiyed Pearz Hossain ...				.....	73	.....	73	456	.....	456	18	1,339	.....	56	.....	56	12·0	.....	.....
	Tilmi	Thakur Fani Mutoop Nath Shahi.				.....	61	526	587	2,716	451	3,167	164	3,646	1,019	3,326	459	3,785	119·5	.....	15
	Namsedag ...	Durga Baksh Singh ...				.....	231	95	326	3,359	91	3,450	288	8,079	340	2,130	36	2,166	62·4	.....	.....
	Lalgunge ...	Chat Lal Mokund Nath Sahi Deo.				.....	25	477	502	6,311	301	6,612	817	8,810	920	7,047	581	7,628	115·3	.....	193
	Poonjree ...	Luchmi Baksh Rai ...				.....	1,281	1,049	2,330	10,422	876	11,298	1,720	16,457	2,281	9,922	1,171	11,093	98·1	.....	21
	Soondari ...	Baraik Harukhnun Singh.				.....	230	193	423	1,908	149	2,057	79	2,581	225	1,877	187	2,064	100·3	.....	8
	Bodla	Mussumut Anand Kuer				.....	193	168	361	1,886	149	2,035	70	2,342	183	1,857	158	2,015	99·0	.....	8
	Akasi	Bishnath Sahi				.....	104	200	304	804	159	963	227	899	218	783	211	994	103·2	.....	.....
	Saridih	Thakur Moheshanand...				.....	33	25	58	468	18	486	140	697	34	432	18	450	92·5	.....	.....
	Debat Ooparpat	Baralal Mirtonjoy Nath Sahi Deo.				.....	267	3,092	3,359	28,526	2,348	30,874	2,935	38,876	6,203	24,393	2,831	27,224	88·1	.....	468
	Kairo	Thakur Radha Nath Sahi.			1880	.....	1,487	2,170	3,657	6,354	2,017	8,371	2,567	17,830	3,875	6,513	2,304	8,817	105·3	.....	1,958
	Siri	Thakur Jitnath Sahi ...				.....	455	733	1,188	4,945	767	5,712	254	5,854	1,585	3,883	623	4,506	78·8	.....	123
	Mesra	Thakur Udit Narain Sikhur.				.....	835	192	1,027	2,520	159	2,679	133	2,901	189	2,153	139	2,292	85·5	.....	11
	Jelinga	Sib Narain Sahi ...				.....	26	112	138	1,626	74	1,700	41	2,227	92	1,444	69	1,513	89·0	.....	6
	Bokrunda ...	Bhya Anoopnath Sahi ...				.....	82	77	159	1,012	45	1,057	36	1,552	88	1,077	59	1,136	107·4	.....	23

* Died during 1883-84.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of Management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursement other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Encumbered Estates—*contd.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lohardugga	Bundu	Tekait Radha Mohan Rai.				...	...	...	1,381	241	245	...	...	245	4·9	1,382	...	...	...	...	2,875	114	.....	8,277	
	Bhonro	Pandai Hurnath Rai...				...	...	...	240	17	80	...	...	80	5·5	1,141	...	...	...	...	434	76	.....	10,324	
	Silli	Tekait Luchmi Narain Singh.				...	...	...	1,135	292	388	...	...	388	5·6	2,500	24	...	...	...	3,430	1,438	.....	9,803	
	Ootka	Lal Juggatnath Sahi Deo.				...	...	...	203	64	132	...	...	132	5·6	1,786	...	...	...	...	777	83	.....	11,258	
	Pandra	Lal Jug Mohan Sahi...				...	...	...	429	19	83	...	...	83	5·5	1,050	...	...	...	...	311	68	.....	10,054	
	Harin	Hakim Radha Madhub Singh.				...	...	...	73	4	30	...	...	30	5·5	302	...	...	...	...	227	25	.....	.....	
	Budla	Lal Lachman Sahi ...				...	...	...	365	35	81	...	...	81	5·6	891	...	...	...	...	379	93	.....	7,464	
	Tunju	Mussamut Kunj Kuer Mussamut Hurpria Kuer.				...	...	...	96	15	53	...	...	53	5·6	301	...	...	...	50	766	132	.....	1,326	
	Moorhoo ...	Bhikam Singh Gonjha				...	...	...	5	5	40	...	...	40	5·6	481	...	...	...	...	247	55	.....	344	
	Kankey	Lal Sibnath Sahi ... Raghunath Sahi* ...				...	...	...	7	2	52	...	...	52	5·7	663	...	...	...	...	216	14	.....	5,524	
	Barhadih ...	Manki Gunga Dhur Singh.			1879	...	...	...	543	201	142	...	...	142	5·4	947	..	...	...	10	1,859	158	.....	2,034	
	Angara	Manki Magun Singh ..				...	...	66	237	89	35	...	...	35	5·8	.....	...	...	...	...	375	143	.....	187	
	Koorkoora ...	Baraik Sohur Sahi ...				...	...	...	325	26	55	...	...	55	5·6	302	...	...	...	...	599	51	.....	.....	
	Burway	Tekait Raghubar Sahi				...	...	...	589	664	721	...	...	721	5·9	4,543	...	...	...	215	6,762	2,724	.....	20,494	
	Hoorhoori ...	Baraik Ghiva Sahi ...				...	...	...	343	15	77	...	...	77	5·7	971	...	...	...	50	601	26	.....	7,493	
	Arrooa	Gopal Nath Tewary ...	...	Act VI of 1876 ...		...	...	...	169	11	125	...	...	125	5·7	1,589	...	...	...	50	779	97	.....	10,953	
	Jungi	Lal Kassi Nath Sahi ...				...	...	...	336	48	82	...	...	82	5·6	1,241	...	...	...	...	517	87	.....	15,607	
	Nowdiha ...	Shewsarun Singh ...				...	3	...	1,201	74	57	...	..	57	6·7	250	...	...	...	...	306	163	.....	4,604	
	Doora	Saiyed Pearz Hossain				...	234	..	1,244	...	13	...	...	13	2·8	.....	...	...	...	...	56	5	.....	2,544	
	Tilmi	Thakur Fani Mutoop Nath Sahi.				...	...	...	720	560	176	...	...	176	5·8	1,980	...	...	...	200	1,560	248	.....	13,260	
	Namsedag ...	Durga Baksh Singh ...				...	43	...	5,809	301	153	...	...	153	4·4	317	...	...	...	..	942	1,042	.....	42,757	
	Lalgunge ...	Chat Lal Mokund Nath Sahi Deo.				...	...	...	1,573	318	376	...	...	376	5·6	5,237	...	...	...	...	2,001	1,024	.....	53,568	
	Poonjree ...	Luchmi Baksh Rai ...				...	...	...	4,772	1,044	726	...	...	726	6·4	2,084	...	...	...	...	7,804	2,220	.....	33,104	
	Soondari ...	Baraik Harukhnun Singh.				...	...	...	619	39	112	...	...	112	5·4	1,077	...	...	...	...	776	186	.....	5,453	
	Bodla	Mussumut Anand Kuer				...	...	...	483	24	114	...	...	114	5·6	1,308	...	...	...	50	522	99	.....	12,154	
	Akasi	Bishnath Sahi				...	...	...	106	7	55	...	...	55	5·7	696	...	...	...	...	393	77	.....	4,091	
	Saridih	Thakur Moheshanand				...	...	...	262	16	38	...	...	38	7·8	.....	...	...	...	...	195	357	.....	3,433	
	Dehat Ooparpat	Baralal Mirtonjoy Nath Sahi Deo.				...	...	...	14,017	3,359	1,757	...	...	1,757	5·6	6,906	...	...	...	340	19,105	2,519	.....	67,538	
	Kairo	Thakur Radha Nath Sahi.			1880	...	...	...	4,670	1,568	475	...	...	475	5·6	1,193	...	...	...	...	11,524	150	.....	42,825	
	Siri	Thakur Jitnath Sahi				...	...	...	1,907	918	282	...	...	282	4·9	1,990	...	...	...	...	2,472	139	.....	62,407	
	Mesra	Thakur Udit Narain Sikhur.				...	...	...	664	47	151	...	...	151	5·6	520	...	...	...	80	1,497	188	.....	6,392	
	Jelinga	Sib Narain Sahi ...				...	...	...	611	17	97	...	...	97	5·7	535	...	...	...	...	732	196	.....	4,175	
	Bokrunda ...	Bhya Anoopnath Sahi				...	...	...	439	28	60	...	...	60	5·6	559	...	...	...	...	337	239	.....	4,364	

Died during 1883-84.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken or price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Encumbered Estates—*concld.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Lohardugga—*concld.*	Khuntipatti ...	Manjhla Bhikham Singh				.....	489	139	628	1,382	142	1,524	4	2,016	215	1,454	175	1,629	106·8	.....	25
	Loohata ...	Manki Mungul Sing ...				.....	630	182	812	1,413	152	1,565	404	1,437	159	1,389	153	1,542	98·4	.....	70
	Murdhan ...	Thakur Chytun Singh ...				.....	802	246	1,048	2,159	205	2,364	276	2,781	281	2,235	251	2,486	105·1	.....	3,225
	Jonah	Manki Pannider Sahi*...				.....	210	217	427	1,172	191	1,363	72	1,172	191	848	128	976	70·7	.....	.....
	Bethat... ...	Bhya Amardeo Nath Sahi. Bhya Abhoy Nath Sahi Deo. Bhya Juggut Deo Nath Sahi. Bhya Baldeo Nath Sahi			1880	.....	100	111	211	1,456	100	1,556	109	1,568	124	1,423	108	1,531	98·3	.....	.....
	Barenda ...	Tekait Braja Gopal Singh.				.....	672	897	1,569	2,712	795	3,507	84	3,671	1,152	2,180	651	2,831	80·7	.....	23
	Hateekursey ...	Lal Bunwari Sahi ...				.....	71	73	144	776	40	816	136	852	108	707	102	809	99·1	.....	8
	Akasi	Bhya Ramnath Sahi ...				.....	35	67	102	674	23	697	135	844	39	620	25	645	92·5	.....	.....
	Roru	Panday Juggunath Rai				.....	118	296	414	2,439	218	2,657	756	2,694	436	2,361	237	2,598	97·7	.....	.....
	Nagra	Lal Gopal Nath Sahi ...				.....	229	269	498	1,205	197	1,402	113	1,753	647	1,243	206	1,449	103·3	.....	2
	Manka	Bisseswar Singh and Bisnath Singh, sons of Kuer Bhikari Singh (deceased).			1882	.....	215	122	337	1,685	102	1,787	214	2,124	308	1,639	140	1,779	99·5	.....	.....
Singbhoom.	Chinpore ...	Raghunath Mahapatra...	...	Act VI of 1876 ...	1880	91	.....	.....	91	2,245	.....	2,245	397	2,247	.....	2,247	.....	2,247	100·0	.....	.....
	Kera	Junardun Singh† ...			1881	.....	.....	.....	.....	461	.....	461	297	471	.....	461	.....	461	100·0	.....	.....
	Kocha	Mussamut Moni Kumari				.....	.....	.....	.....	878	.....	878	337	878	.....	878	.....	878	100·0	.....	.....
Manbhoom.	Patkoom ...	Udaya Aditya Deb ...				3,165	.....	2,346	5,511	20,262	1,673	21,935	1,758	28,785	4,377		1,685	20,958	95·5	.....	1,030
	Pandra (½) ...	Sib Narain Singh and Jagat Narain Singh (minor sons of late Ananta Narain Singh).				161	.....	1,750	1,911	21,931	1,642	23,573	2,012	27,044	3,194	19,273 20,192	1,164	21,356	90·6	.....	151
	Tinsoyaha ...	Lakhi Narain Singh ...				.....	485	138	623	1,301	138	1,439	227	2,257	349	886	48	934	64·9	.....	.....
	Naro	Hari Das				.....	813	267	1,080	4,049	205	4,254	936	5,120	315	3,957	187	4,144	97·4	.....	64
	Torung	Manki Doman Singh ...			1878	233	.....	108	341	1,954	60	2,014	564	2,497	87	1,970	52	2,022	100·3	.....	9
	Satrakhani ...	Mon Mohan Singh ..				.....	874	201	1,075	2,313	176	2,489	363	5,679	687	1,393	79	1,472	59·1	.....	.....
	Panchsardari‡	Bissumbhur Sing Patra Brahmo Narain Singh, son of late ghatwal.				.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mahta	Drip Narain Singh ...				647	.....	51	698	1,564	71	1,635	271	2,457	152	1,481	56	1,537	94·0	.....	.....
	Manbazar ...	Kisori Prasad Deo ...				1,702	.....	2,092	3,794	8,952	1,920	10,872	1,204	11,903	3,438	8,323	1,810	10,133	93·2	.....	131
	Nowagurh 3rd kismut.	Thakur Giridhari Singh				173	.....	131	304	1,807	82	1,889	535	1,889	100	1,783	77	1,860	98·4	.....	1
	Dhadka ...	Sarup Ganjan Singh ...			1880	.....	305	246	551	1,894	190	2,084	1,962	2,600	666	1,616	134	1,750	83·9	.....	.....
	Kalamati ...	Chamoo Singh Manki ...			1882	.....	321	242	563	3,512	150	3,662	430	5,794	378	3,978	183	4,161	113·6	.....	49
	Hensla ...	Dalgobind Sing				459	.....	204	663	2,696	164	2,860	438	3,846	292	2,490	173	2,663	93·1	.....	72
	Sinsa§	Raghunath Singh ...			1883	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
				Total ...	...	9,341	20,571	31,420	61,332	2,57,026	25,735	2,82,761	38,357	3,44,895	48,521	2,26,469	24,920	2,51,389	88·9	.....	9,842
				Grand Total ...	...	43,543	23,492	1,55,864	2,22,899	5,60,327	1,01,709	6,62,036	2,08,257	7,97,412	1,96,929	5,87,633	1,15,541	6,53,174	98·6	.....	43,788

* Died in September 1883.
† Died on the 28th November 1883.
‡ This estate was released on the 1st June 1883. The return for the short period the Panchsaidari estate in Manbhoom was under management during 1883-84 is blank.
§ The return for this estate is blank as the notification for bringing it under the protection of the Encumbered Estates, Act VI of 1876 was published in March 1884, *i.e.*, just before the close of the year.

SECTION IX.

CHOTA NAGPORE DIVISION—*concluded.*

District.	Estate	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Encumbered Estates—*concld.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lohardugga—*concld.*	Khuntipatti ...	Manjhla Bhikham Singh				...	...	...	521	39	78	...	...	78	5·1	238	...	...	...	15	967	360	.....	4,155	
	Loohati ...	Manki Mungul Sing ...				...	...	77	48	7	84	...	...	84	5·3	958	...	...	..	...	881	93	.....	3,378	
	Murdhan ...	Thakur Chytun Singh				...	...	...	374	24	120	...	...	120	5·0	4,430	...	...	...	...	1,294	143	.....	8,755	
	Jonah	Manki Fannider Sahi*				...	...	...	323	62	77	...	...	77	5·8	250	...	...	...	...	697	24	.....	8,034	
	Bethat... ...	Bhya Amardeo Nath Sahi. Bhya Abhoy Nath Sahi Deo. Bhya Juggut Deo Nath Sahi. Bhya Baldeo Nath Sahi			1880	...	...	...	145	16	85	...	...	85	5·4	939	...	...	...	...	459	157	.....	22,391	
	Barenda... ...	Tekait Braja Gopal Singh.				...	...	191	1,489	501	195	...	...	195	5·5	85	...	...	...	...	2,115	543	.....	8,101	
	Hateekursey ...	Lal Bunwari Sahi ..				...	...	...	140	6	46	...	...	46	5·6	582	...	...	...	...	245	80	.....	3,648	
	Akasi	Bhya Ramnath Sahi...				...	...	...	216	14	39	...	...	39	5·5	526	...	...	...	...	183	32	.....	4,304	
	Roru	Pandey Jugganath Rai				...	...	...	325	200	101	...	...	101	3·0	2,034	...	...	...	...	963	256	.....	30,752	
	Nagra	Lal Gopal Nath Sahi...				...	...	...	510	441	56	...	...	56	3·9	153	...	...	...	...	1,090	265	.....	26,819	
	Manka	Bisseswar Singh and Bisnath Singh, sons of Kuer Bhikari Singh (deceased).			1882	...	...	...	455	166	93	...	...	93	5·2	379	...	...	...	...	589	932	.....	21,168	
Singbhoom.	Chinpore ...	Raghunath Mahapatra		Act VI of 1876 ...	1880	...	...	...	.....	...	124	...	...	124	5·5	1,577	...	...	...	...	584	359	.....	16,180	
	Kera	Junarduo Singh† ...			1881	...	...	...	.....	...	...	...	...	...	...	436	...	...	...	...	24	298	.....	3,930	
	Kocha	Mussamut Moni Kumarj				...	...	...	.....	...	1	...	...	1	0·1	451	...	...	...	...	264	499	.....	2,753	
Manbhoom.	Patkoom ...	Udaya Aditya Deb ...				...	...	...	7,743	2,421	1,360	...	...	1,360	6·1	7,069	180	36	...	333	12,790	1,978	.....	7,141	
	Pandra (‡) ...	Sib Narain Singh and Jagat Narain Singh (minor sons of late Ananta Narain Singh).				11	...	...	6,852	2,030	1,642	15	...	1,657	7·0	9,798	162	46	550	25	9,020	2,261	.....	85,064	
	Tinsoyaha ...	Lakhi Narain Singh				...	...	69	1,371	301	123	...	...	123	8·5	50	36	...	...	...	819	133	.....	1,717	
	Naro	Hari Das				...	...	...	819	94	297	...	...	297	6·9	1,826	24	...	100	104	2,243	550	.....	6,856	
	Torung	Manki Doman Singh ...			1878	...	...	...	441	32	132	...	...	132	6·5	1,207	31	...	173	...	917	135	.....	1,870	
	Satrakhani ...	Mon Mohan Singh ...				...	397	398	3,540	596	150	...	...	150	6·0	50	40	...	...	...	1,443	152	.....	6,889	
	Panchsardari‡	Bissumbhur Sing Patra Brahmo Narain Singh, son of late ghatwal.				...	...	...	.....	...	.....	...	...	...	...	.....	...	...	...	...	.....	.....	.....	.....	
	Mahta	Drip Narain Singh ...				...	...	...	709	89	101	...	...	101	6·1	602	...	..	...	...	885	220	.....	2,967	
	Manbazar ...	Kisori Prasad Deo ...				212	...	...	3,165	1,564	791	65	...	856	8·1	4,270	120	12	323	220	5,329	338	.....	26,501	
	Nowagurh 3rd kismut.	Thakur Giridhari Singh				...	...	...	103	23	129	...	85	214	11·3	920	...	...	...	...	844	418	.....	12,447	
	Dhadka	Sarup Ganjan Singh...			1880	...	106	224	891	517	140	...	...	140	6·7	1,902	60	...	...	...	806	804	.....	10,053	
	Kalamati ...	Chamoo Singh Manki			1882	..	...	...	1,517	190	190	...	...	170	4·6	2,517	63	...	...	...	1,602	288	.....	9,597	
	Hensla	Dalgobind Sing ...				...	...	...	972	118	159	...	...	159	5·5	1,051	63	...	...	...	1,739	161	.....	5,528	
	Sinsa	Raghunath Singh§ ...			1883	...	...	...	.....	...	.....	...	...	...	...	.....	...	...	...	...	.....	.....	.....	.....	
				Total ...	...	223	1,366	1,736	1,05,529	22,767	17,025	100	182	17,307	6·1	1,06,052	826	94	1,146	1,742	1,38,077	34,344	.....	12,76,941	
				Grand Total ...	...	4,289	1,366	1,748	2,31,047	77,549	57,763	3,374	35,623	96,760	14·6	1,29,730	2,926	529	9,443	8,974	5,03,967	1,52,892	4,51,324	14,02,207	

* Died in September 1883.
† Died on the 28th November 1883.
‡ This estate was released on the 1st June 1883. The return for the short period the Panchsardari ... during 1883-84 is blank.
§ The return for this estate is blank as the notification for bringing it under the protection ... published in March 1884, *i.e.*, just before the close of the year.

SECTION IX.

CHOTA NAGPORE DIVISION.

100. The number of wards' estates in this division is 10; of these the Dhalboom estate was released in April 1883, and the Begoon Koodar estate was taken in charge under orders issued in March 1884, *i.e.*, just before the close of the year; the return for this estate is therefore blank. The demands of revenue (Rs. 34,202), rent (Rs. 2,921), and cesses (Rs. 1,24,463) due from the estates were satisfied, except Rs. 4,066 and Rs. 12 on account of revenue and cesses respectively; the balance of revenue is shown against the Dhalbhoom estate, and should have been excluded from the return as it was payable after the release of the estate. The current rent and cess demand was Rs. 3,79,275 and the arrear demand amounted to Rs. 2,21,650, making a total of Rs. 6,00,925; of this Rs. 4,01,785, or 105 per cent. on the current demand, were collected against 93 per cent. in the previous year. The debts due by the estates were Rs. 1,49,133, of which Rs. 23,678 were paid, and Rs. 189 were reduced by compromise, leaving a balance of Rs. 1,25,266 due from the Serampore, Chota Nagpore, Nowagurh, and Jhaldah estates. The amount due by the Serampore estate will be paid off within the current year and that payable by the Chota Nagpore estate by January 1886; the debts due by the Nowagurh and Jhaldah estates are almost wholly covered by assignments of lands, and will be paid off gradually. Excluding Rs. 3,274 the expenditure for the construction and repairs of cutcherry buildings, and Rs. 35,441 for survey and settlement, the cost of management was Rs. 40,738, or 10 per cent. on the current rent and cess demand. The total receipts were Rs. 6,05,631, of which Rs. 4,87,083, including Rs. 60,758 invested in Government securities, were disbursed, leaving a cash balance of Rs. 1,18,548, besides Government securities to the value of Rs. 4,51,324. Of the Government securities, Rs. 1,92,336 and Rs. 2,16,178 were owned by the Chota Nagpore and Dhalbhoom estates.

101. *Dhanwar.*—The whole of the revenue, rent, and cesses due from the estate amounting to Rs. 19,623 was paid. The rental was raised by Rs. 6,113; the increase is the result of resettlements, and represents half the increase for the Fusli year 1290, the other half having been shown in the previous year. The rent and cess collections were Rs. 56,119, or 77 per cent. on the current demand (Rs. 72,173), and the balance, after deducting remissions, was Rs. 24,373, of which Rs. 3,870 are irrecoverable or doubtful of recovery. The short collections are said to be due to the failure of crops and to the delay in the settlement of the questions in regard to the readjustment of the rates of rent of the estate. Rs. 698 were recovered on account of debts due to the estate, and the balance was Rs. 3,174, of which Rs. 403 are irrecoverable or doubtful of recovery. Rs. 897 were spent in the repairs of cutcherry and other buildings. Rs. 757 were given in aid of schools. Rs. 920 were expended in the construction of bunds in villages Chungchacho and Gando. The principles to be followed in making revisions of settlements and assessments of estates in the Chota Nagpore division generally and in the Dhanwar estate in particular have been the subject of much correspondence between the Commissioner, the Board, and Government during the year. To give effect to these principles a special settlement officer, Deputy Collector Baboo Parbutty Churn Roy, formerly Superintendent of Deara Surveys, has been attached to the division, and the revision of the Dhanwar settlement is now in progress.

HAZARIBAGH.

102. *Serampore.*—The demand of Government revenue and cesses, amounting to Rs. 3,779 was satisfied. The rent and cess collections (Rs. 31,534) were 91 per cent. on the current demand (Rs. 34,307), and the balance was Rs. 5,931; the short collections are mainly due to the partial failure of winter rice crops. The debts due by the estate were reduced from Rs. 19,289 to Rs. 8,230. Rs. 1,500 were spent in the construction of three embankments and Rs. 2,830 in the completion of the family residence of the ward. The

HAZARIBAGH. survey of the entire estate with the exception of nine villages has been completed; the settlement will now be taken in hand. The minor was married during the year to the daughter of the zemindar of Jheriah in Manbhoom; he is under the guardianship of the Deputy Commissioner, and is reported to be doing fairly well at the zillah school, where he is being educated.

LOHARDUGGA. 103. *Chota Nagpore.*—The demand (Rs. 14,364) of Government revenue was fully discharged. The amount paid on account of road and public works cesses was Rs. 1,09,767. The current demand of rent (Rs. 1,64,941) and cesses (Rs. 67,574) due to the estate was Rs. 2,32,515, and the arrear demand Rs. 1,89,169; the total demand was therefore Rs. 4,21,684; the collections (rent Rs. 1,91,392 and cesses Rs. 82,859) were Rs. 2,74,251;* the remissions Rs. 11,100; the balance outstanding was Rs. 1,37,231, of which Rs. 1,035 only are irrecoverable or doubtful of recovery. The collections of rent and cesses (116 and 122 per cent. on the current demand respectively) were very satisfactory, and compare favourably with those (94 and 77 per cent. respectively) of the previous year. The year opened with a cash balance of Rs. 1,04,564, and the receipts amounted to Rs. 2,95,490, making a total of Rs. 4,00,054, of which Rs. 3,25,796 including Rs. 50,433 invested in Government securities were disbursed, leaving a cash balance of Rs. 74,258. The total value of Government securities to the credit of the estate at the end of the year was Rs. 1,72,336. Excluding Rs. 34,399 for survey and settlement charges and Rs. 2,381 for the construction and repairs of cutcherry buildings, the cost of management was Rs. 27,759 or 11 per cent. on the current rent and cess demand against 10 per cent. in the previous year. Among the other items of expenditure the following may be mentioned. Law expenses Rs. 10,473, allowances to proprietor and family, including social and religious ceremonies Rs. 34,625, education of wards Rs. 10,536, contributions to schools and dispensaries Rs. 180 and Rs. 240 respectively, repairs of houses Rs. 2,947 and works of improvement Rs. 3,865. In regard to the construction of the rajbari for which a sum of Rs. 1,50,000 was sanctioned by Government, the Commissioner reports as follows :—

* Includes after adjustment excess collections of Rs. 898.

"Tenders had been called and received during the year under report, but owing to repeated changes of site, not only from Chutia to Rantu, but in the village of Rantu itself, it has been found impossible to build the rajbari as originally planned * * * * * * The person and property of the Kumar, the younger ward, having been recently released from the control of the Court, and both he and the Maharajah having expressed a wish to live apart, a further modification in the plan of the rajbari has been considered necessary."

Regarding the survey and settlement operations the Commissioner reports :—

"During the past year satisfactory progress was made in the survey of the khalsa villages of the estate. The following statement shows the progress made in the survey and settlement works :—

	From the commencement of the operations up to 31st March 1883.	During 1883-84.	Total.
Number of villages surveyed ...	308	184	492
" of plots " ...	1,79,985	1,05,858	2,85,843
" of acres " ...	3,92,912	2,22,577	6,15,489
" of plots entered in rough khusras ...	1,72,616	1,09,758	2,82,374
" of " " in fair " ...	1,14,225	1,07,814	2,22,039
" of " " in rough khatians ...	1,08,863	1,09,643	2,18,506
" of " " in fair " ...	42,141	63,953	1,06,094
" of villages of which rate reports were submitted.	92	148	240
" of holdings entered in rough ekwal jummabundi.	5,561	3,410	8,971
" of holdings entered in fair jummabundi.	1,356	.....	1,356

The expenditure from commencement to 31st March 1884 has been as follows:— LOHARDUGGA.

	Rs.	A.	P.
Survey account	90,895	14	3
Settlement "	20,674	9	6
Total ...	1,11,570	7	9

The survey operations have hitherto cost 2 annas 4½ pie per acre; 5 annas 1 pie per holding; Rs. 95-3 8 per square mile; and Rs. 179-3-8 per village.

One good result of the survey has been the training of some 50 to 60 indigenous ameens (Hindus and aborigines), whose work has generally been found equal to professional surveyors elsewhere."

The wards, with their tutor and guardian, Mr. Collinson, were removed in July 1883 from Bankipore, where they had been studying in the collegiate school, to Dorunda near Ranchi, with the object of teaching them zemindari management under the Manager; "socially speaking" they are reported "to have improved immensely under Mr. Collinson's care."

104. *Dhalbhoom.*—The following complete account of this estate which was released from the Court's management in April 1883 is given by the Deputy Commissioner, Major Garbett. SINGBHOOM.

Preliminary.

"The Dhalbhoom estate came under Court of Wards' management in 1867, under the orders of Government No. 897, dated the 22nd April 1867, on the demise of its late proprietor Jaggarnath Dhal, who died on the 19th April 1867, leaving two minor sons, named Ram Chandra Dhal and Nursing Chandra Dhal, aged respectively five years and four years. The estate has been administered under Act IX (B.C.) of 1879. Hakim Nursing Chandra Dhal, a half-brother of the minor Ram Chandra Dhal, died on 1st February last of malarious fever and liver disease. Both the minors were married, and the minor Rajah contracted a second marriage with a daughter of the Barrabhoom family in the district of Manbhoom, the sanction of the Board having been previously obtained

"The estate remained under management for a period of 16 years, from 22nd April 1867 to 15th April 1883, when it was released on the ward Ram Chandra Dhal attaining majority.

Situation and area.

1. Haldipokur.	7. Poribati.
2. Kalkapore.	8. Atkosi.
3. Dampara.	9. Assanbani.
4. Panera.	10. Mohuba.
5. Maliabandi.	11. Bohoragora.
6. Kokepara.	12. Purulia.

"The estate consists of the whole pergunnah of Dhalbhoom, which is sub-divided into 12 tarafs, as noted in the margin. It forms the eastern portion of the district, and is bounded on the north by pergunnah Barrabhoom (district Manbhoom); on the south by the Mourbhanj tributary state; on the east by Midnapore district; and on the west by Singbhoom proper. It extends from east to west from 50 to 60 miles, and from north to south 26 to 28 miles, with 1,346 villages, 33,000 houses, and a total population of 163,028 souls. The physical conformation of the pergunnah is hilly and undulating.

Character and previous history of the estate.

"Dhalbhoom originally formed part of the district of Midnapore. In 1833, when the district of the jungle mehals was broken up, Dhalbhoom constituted a part of the Manbhoom district. In 1846 Dhalbhoom was transferred to Singhboom owing to press of criminal work in Manbhoom.

"Pergunnah Dhalbhoom was not settled at the same time with the rest of the jungle mehals in 1776 A.D., apparently owing to a dispute as to who was the rightful proprietor. Bycant Dhal, whom the Government supported, had possession of only a portion of the zemindari, the rest being in possession of his relation Jaggarnath Dhal, whom for contumacy and rebellion the Government had determined not to acknowledge. The country was, however, found a difficult one for military operations; and to avoid further expenses, and as it appeared the Government candidate Bycant Dhal had not generally the support of the people, it was eventually decided that the settlement should be offered to Jaggarnath Dhal on certain conditions, which he accepted. An assignment of lands, as an under-tenure, was made to Bycant Dhal, and the pergunnah was settled in perpetuity with Jaggarnath Dhal on his engaging to pay to Government the first year sicca rupees 2,000, next year Rs. 3,000, and the third year Rs. 4,000, which is the fixed jumma now, with the difference in exchange between the sicca and Government rupee.

* * * * *

Natural features and products.

"The following are the most important of the many varieties of forest trees to be found in the pergunnah:—

1st—*Mohool or mohwa.*—The blossoms are used in the manufacture of country spirits and from the fruit an oil resembling ghee in consistency is expressed.

2nd—*Ason.*—Used principally for the rearing and cultivation of tusser cocoons.

3rd—*Koosoom.*—The seed furnishes an oil, the fruit is edible, and the tree is also utilised for the cultivation of lac.

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4th—*Sal.*—A very common tree, but possessed of the fatal gift of yielding resin, which has led to its wholesale destruction. Most of the older trees have been either girdled for resin or felled or taken away as timber; but nearly all over the pergunnah there are considerable areas of promising saplings, which, if reserved and properly looked after, will prove a most valuable source of income in future years.

5th—*Gamar.*—Used as timber.

6th—*Peasal.*— Ditto.

7th—*Sisoo.*— Ditto.

8th—*Daho.*—Wood extremely hard, and principally used for making cart wheels.

9th—*Arjoon.*—Also a very hard wood, and utilised for the same purpose as dhao.

10th—*Dhamin.*—Commonly used for making banghies or poles to which loads are suspended for carriage, the wood being very springy and flexible.

11th—*Kend.*—The ebony tree; the fruit is eatable.

12th—*Polas.*—Utilised chiefly for the cultivation of lac.

13th—*Khadir* (or acacia catechu).

"Besides the above, the Dhalbhoom forests yield *babool* and '*khor*,' or grass used for thatching houses with, and '*chope*,' the bark of a creeper, very strong and durable, and most efficiently serving all the purposes of string.

"Lac, resin, tusser, wax, honey, and other jungle produce form articles of trade with Midnapore and other districts; oilseeds and cotton are cultivated, the former chiefly for trade, and the latter for home consumption.

"In Tarafs Panera, Assanbani, Kokepara, Haldipokur and Atkosi, there are stone quarries, which have been worked several years. The stone is fashioned into plates, which are sold at a considerable profit. In Tarafs Assanbani and Haldipokur there are some abandoned copper mines, and it is stated that gold and iron are also to be found in parts of the pergunnah.

"A great variety of crops are grown, and in many of the tarafs nearly every ryot cultivates oilseeds, such as sarisha, soorgoonja, til, tisi, from the sale proceeds of which the bulk of the rent is paid. A great deal of surplus rice is also exported to Midnapore and the neighbouring districts. The harvest of the last four years have been excellent. Rice was cheap, and it never sold dearer than 40 seers for the rupee.

Tenures.

"Sub-tenures of the nature of talookdaries, istumraries, patnies, and durpatnies do not exist in the pergunnah. The following are the kinds of tenures to be found in the estate:—

(1) *Kharposh*, or maintenance grants to younger member of zemindar's family. No conditions are attached to these grants, nor is any rent paid, and the grantee assumes the entire position of the proprietor. The number of kharposh tenures is about 74.

(2) *Ghatwali*, or land assigned for the maintenance of the ghatwal or guardians of the passes, or warders of the marches. The origin and previous history of the ghatwals need not be here gone into. It will suffice to say that in older times these ghatwals were retained by the zemindar for purposes both of aggression and defence. From the terms of the engagement quoted above, it appears that when, in the year 1800, the zemindar was vested with the powers of a police darogah, he engaged to carry out the police duties with the help of the ghatwals, and when he was deprived of these powers in 1855, he lost the services of the ghatwals. Since the introduction of the regular police into Dhalbhoom they have been treated as a supplementary rural police. The number of ghatwali holdings in Dhalbhoom, according to the zemindar's isamnavisi of 1837, is 257 or 521½ hals. Since the release of the estate a Deputy Collector with the requisite establishment has been appointed for the survey and demarcation of the ghatwali holdings in the estate, and it is to be hoped that, on the completion of the survey operations, an accurate record of ghatwali lands in the estate will be obtained.

(3) *Sadchakran.*—A species of service tenure apparently dependent entirely on the pleasure of the zemindar. The duties of the holder is to keep guard and watch over the the zemindar's house and granaries. The origin of the tenure is involved in obscurity, but it was probably created when the zemindar lost the services of the ghatwals. The number of sadchakran tenures is 51.

(4) *Brahmotter and Debutter.*—Are religious tenures which were originally held rent-free, but have since 1837 been charged with a quit-rent. The brahmotter tenures are transferable by the holder and appear not to be resumable by the original owner. Debutter tenures are grants made to the priest for offering sacrifices to the zemindar's idols. Unlike the Brahmotter, they are resumable by the proprietor under certain circumstances, and the grantee has no power to alienate his holding. The number of brahmotter and debutter tenures in the pergunnah are 93½ and 85, respectively.

(5) *Perdhani.*—These are of two kinds, for limited and unlimited periods. The former class numbers 839 holdings. They are held for a fixed term, and pay a rent which is liable to enhancement; others are held under perpetual leases and the rent cannot be enhanced. The number of these is 74 only. The perdhan is

a recognized village headman. His duties are to collect the rent, to assist in bringing offenders to justice, and to meet all demands for supplies and free service. He is remunerated either by a grant of land free of rent, or by a percentage on the collections. He is generally assisted in the work by a deputy called paramanik.

"The actual cultivating tenures in the pergunnah are known by the generic term *prajali*, from *praja*, a peasant. They are divided into two classes, khuntkati or land reclaiming tenures with hereditary right of occupancy, and thika or holdings by persons who come into the village after the first reclaimers. The khuntkati cultivators are permanent holders who can transfer their right of possession by sale, and some have the further privilege of holding at a fixed rate of rent. But the ryots under the "thika" tenure have no right to transfer their holding. Some of them possess right of occupancy, though not at a fixed rate of rent, while others are mere tenants-at-will.

Managing agency.

"The estate was managed by the Deputy Commissioner, assisted by a tehsildar and four mohurirs located at Ghatsila, the head-quarters of the estate. The cost of the establishment was Rs. 1,908 per annum. The tehsildar latterly received Rs. 100 per mensem and the mohurirs Rs. 18, Rs. 16, Rs. 15, and Rs. 10 respectively.

General features of the management.

"The entire estate during the time it was under the Court of Wards was managed khas, and no portion of it was leased out. It has already been stated above that the pergunnah is sub-divided into 12 tarafs. Six of these tarafs are called "kormohols," because the rent in them are payable in kind. In the remaining six tarafs the rents are payable in cash; settlements were made with headmen of villages termed perdhans, that is to say, pottahs and kabulyats were exchanged with these perdhans. The rent recoverable from each ryot is specified in the pottahs. The perdhans are bound to collect the rents due by the ryots of their villages, and to pay the same into the local treasury. For the risk and trouble of collecting, the perdhans are paid a commission of Rs. 20 per cent. on actual collections. The rents of the estate are payable in four kists, namely one-fourth in September (Assin kist), one-half in November and December (Aghan kist), one-eighth in January (Magh kist), and one-eighth in March and April (Chyet kist). The kists appear to have been fixed with due regard to circumstances in the interests of the tenantry.

"A resettlement of the greater part of the estate was sanctioned by the Board under their letter No. 181A, dated 12th April 1881, and this resettlement was undertaken in the interests both of the proprietor and tenantry, as the terms of the previous settlement of the different tarafs expired simultaneously with the minority of the proprietor. The resettlement operations were conducted by the tehsildar of the estate, under the general superintendence of the Deputy Commissioner, assisted by a number of paid arbitrators for assessing quantities of lands, and by 22 ameens for making the measurements. Measurement operations concluded with the close of 1881-82, but a great deal had to be done during the last year 1882-83 in the way of correction and revision and settling the thousand and one matters that always arise out of such operations. The total expenditure on settlement operations, including that incurred for engrossing and registering pottahs and kabulyats, amounted to Rs. 7,331-15-11. The final result of all resettlements made from time to time during the whole period of management is an increase of Rs. 20,382 in the demands of the estate. Of this increase, Rs. 9,006 are due to the last settlement undertaken just before the close of the proprietor's minority, and this increase has been obtained not by enhancing rates, but simply by assessing lands brought under cultivation since the previous settlement of the estate. And not only have rates not been enhanced, but all gorah or uplands and homestead lands, which had hitherto paid rent, have been freed from assessment.

Financial results.

"The total demand of rent with interest during the entire period of management was Rs. 6,62,738, out of which Rs. 6,49,847 were realised and Rs. 9,190 remitted, leaving a balance of Rs. 3,701. The percentage of collections on demand was 98.

"The following table shows the summary of the financial results of the estate for the entire period of the Court's management:—

		Rs.	A.	P.
I.	Cash balance at date of taking charge	.....		
II.	Rent realised	6,49,847	13	0
IV.	Interest on Government securities	72,747	7	0
V.	(1) Debts recovered ...	15,825	2	9
	(2) Securities sold	15,325	3	10
VI.	Miscellaneous	86,973	6	7
		8,40,719	1	2

		Rs.	A.	P.
VII.	Government revenue ...	68,467	3	11
X.	Management of property ...	38,471	7	4
XI.	Law charges... ...	12,977	13	2
XII.	Maintenance of proprietor and family	2,23,474	2	0
XIII.	Education	12,320	4	8
XIV.	Miscellaneous	1,94,818	9	10
XV.	Government office establishment and stationery and postage	6,042	15	1
XVI.	Debts paid	33,865	1	0
XVII.	Investment	2,39,116	11	10
XVIII.	Cash balance	11,164	12	4
		8,40,719	1	2

SINGBHOOM.

The total receipts on the several heads of the estate during the entire period of the management, excluding the investments and cash balance at the date of assumption of charge, were therefore Rs. 5,90,437-9-0, to realise which the cost of management as shewn under heading X was Rs. 38,471-7-4. Thus the collection charges during the Court's management amounted to 6·5 per cent.

"When the charge of the estate was assumed, it was encumbered with a debt of Rs. 33,865-1-0, the whole of which has been paid off. The estate at the time of handing over to the proprietor was entirely free from debts, while, on the other hand, it had at the same date Rs. 2,39,116-11-10 invested in promissory notes, and a cash balance of Rs. 11,164-12-4.

"The income of the estate when it was taken for management in 1867 was Rs. 32,624. The income at date of making over charge to the proprietor was Rs. 53,006, so that there has been an addition of Rs. 20,382 to the income, or 62·4 per cent, since the estate came under Court of Wards' management.

"The sum of Rs. 34,169-2-5 was expended in the construction of the new residence at Ghatsila, sanctioned under Government letter No. 518-211, dated 24th February 1881. This new residence is a double-storied brick building on a plan warmly approved by the young Rajah. By the close of the year the lower story had all but been completed. The grounds on which the house stands have been surrounded with a high substantial brick wall in place of the old stone and mud wall, which was constantly tumbling down. A durbar hall with business offices have also been completed. This durbar hall is rather an imposing structure and constitutes a very effective frontage. Besides the new residenee at Ghatsila a very neat bungalow has been built for the minor proprietor at Chaibassa, at a cost of Rs. 4,464-1-0. This bungalow replaces a tumble-down affair which was barely inhabitable during the rainy season. Rs. 1,499-14-6 have also been expended in constructing metalled carriage drives in the neighbourhood of Ghatsila, to enable the proprietor and his family to take carriage exercise. And finally Rs. 1,082-3-0 were expended in improving the town of Ghatsila by repairing roads, constructing bridges and culverts, &c.

"Rupees 49,277-11-6 were expended in the construction of 55 bunds and reservoirs. These reservoirs have all been constructed for the express benefit of cultivation, the sites having been selected by experts. The estate contributed Rs. 9,480 for the maintenance and construction of roads and bridges within the limits of the estate; Rs. 2,771-11-6 in support of two middle vernacular schools at Ghatsila and Bohoragorah, and of three patshalas; and Rs. 340 as subscription to the Chaibassa dispensary.

The condition of tenantry and the relation between landlord and tenant.

"The condition of the tenantry of the estate is fairly prosperous, and the majority of the people are in tolerably easy circumstances. There is no emigration from the estate, though recruiters have not failed to do their best to induce people to leave for the tea districts. Assessments are comparatively very light, the average being Re. 0-6-6 per bigha. A great variety of crops are grown, as already stated above. All enquiries lead to the belief that a very small proportion of the cultivating classes are in debt, and that there is comparatively little general indebtedness.

"The relations between the landlord and tenant during the whole period of management were generally satisfactory. The late resettlement operations here and there caused some unrest and dissatisfaction, but nothing noticeable—nothing more than is usually caused by operations resulting in an increased demand. It is not in nature that people should abstain from demurring when they are called upon to pay more than they have hitherto done, however slight and just the increase.

Extension of cultivation; improvement of agriculture.

"No new agricultural staples have been introduced. Almost all known crops adapted to this part of the country are already cultivated. There has been a great extension of *tisi* cultivation within the last dozen years or so, and of wheat and sugarcane within the last three or four years. It is estimated that something like 51,000 bighas of new lands have been brought under cultivation within the last 15 years. No improved agricultural implements were introduced.

The arrangement made for support, care and education of the wards.

"An adequate annual allowance with suitable establishment was set apart for the support and maintenance of the family. The minor Rajah and his brother, the late Hakim Nursing Chandra Dhal, resided at Chaibassa up to 1881-82 and during the first few years attended the zillah school. Subsequently a private tutor was entertained for their education, and their studies were then carried on under the personal supervision of the Deputy Commissioner. But from one cause and another the progress made by the wards was not altogether satisfactory, and they never took any real interest in their studies.

"In 1881 the wards discontinued their studies with the sanction of the Board, and from July of that year they were permitted to reside at Ghatsila for the purpose of getting a practical insight into matters connected with the management of the estate, under the superintendence of the tehsildar. The youngest of the wards, Hakim Nursing Chandra Dhal, died in February last of malarial fever and liver disease. The minor Rajah, from July 1881 up to the time the estate was handed over to him in April last, carried on the business of the estate under the immediate guidance and direction of the tehsildar, and subject to the control

of the Deputy Commissioner. During a part of each cold season he was out in the interior superintending the collection of rent and giving his attention to other matters connected with the management of his property. The Rajah is very intelligent and well dispositioned, and he has always exhibited a good deal of interest in all matters connected with the management of the estate, but he is too pliant and easily influenced, too careless in money matters, and too little given to exercising self-denial, and this is likely to tell against his interests in the years to come." SINGBHOOM.

In forwarding the report to the Board the Commissioner adds the following remarks :—

"As the report itself is full and complete, I have little to add to it. In the section about the jungles, the Deputy Commissioner has, however, omitted to state that during the time the estate was under the Court of Wards a good deal has been done in the way of forest conservancy. All the best jungles have been preserved, and the girdling of sâl trees for resin has been forbidden. I trust that the forests of the estate, which are most valuable, will shortly be inspected by the Forest Department, and that arrangements will be made for the special conservancy of those forests which are considered to be best worth preserving. I have no doubt the Rajah will do his best to carry out any suggestions that we make to him for their preservation, as he is fully alive to the advantages to be gained by improving his estate, and is also anxious to carry out the wishes of Government.

"With regard to the remarks on ghatwali tenures, it would appear from the Deputy Commissioner's remarks that it was the Rajah that retained the ghatwals, and that it was at his option that they were retained in service and had lands given to them. If this view were correct, the Rajah would have power to dismiss the ghatwals and resume their land if he chose. But the real facts are different. The Rajah was bound to maintain a sufficient police to preserve the peace of the country, and the supreme power permitted him, instead of paying a police contribution, to set aside land for the maintenance of these men. The Rajah having allotted these lands, has no further power over them. They belong to the supreme Government, under whose orders they are allotted for the maintenance of a body of rural police. But it is in the power of the Government to make any other disposition of the lands it pleases, and it may let the lands to the ghatwals, as cultivators, and apply the rents to the maintenance of other police if it pleases.

"The good results of the management are, to a great extent, due to the exertions of Baboo Joy Prokash Lall, who has been tehsildar since 1870. He has, since the Rajah came of age, been appointed dewan, and will, I have no doubt, continue to manage the estate as well as he has hitherto done.

"I quite endorse the Deputy Commissioner's opinion of the Rajah's character. As long as he is subject to good influences, he will continue to be an excellent landlord; but he is weak, and though naturally well disposed, might under bad influences become reckless and extravagant."

105. *Katras.*—The demand (Rs. 2,350) of Government revenue and cesses was fully discharged. The amount collected on account of rent and cesses due to the estate was Rs. 12,848, or 105 per cent. on the current demand Rs. 12,217, and the balance was Rs. 983. Rs. 321 were spent in the purchase of three sugarcane mills and six ryoti ploughs; the mills were greatly appreciated by the ryots who hired them for use, but the ploughs were found to be unsuited for the soil of the estate and too large for the local cattle. The investments in Government securities amount to Rs. 29,769, and the cash balance at the close of the year was Rs. 10,796. The minor is learning zemindari work, and has very recently been sent to Katras to make collections, &c., under the supervision of the tehsildar of the estate. MANBHOOM.

106. *Nowagurh.*—The short collections (98 per cent. on the current demand) of rent and cesses due to the estate are attributed to the partial failure of the winter rice crop. The debts due by the estate were reduced from Rs. 25,668 to Rs. 21,047, the whole of which is covered by assignments of lands. One sugarcane mill and three ryoti ploughs were purchased for Rs. 114. The minor is now being educated in the Puruliah zillah school, and is reported to have become more attentive to his studies than before.

107. *Jhaldah.*—The correct assets of the estate as now ascertained are Rs. 11,793, of which Rs. 2,861 represent rents under assignment for liquidation of debts; the recurring charges are Rs. 7,475; the net surplus is therefore Rs. 4,318 per annum. The debts due by the estate when taken in charge were Rs. 95,168,* which were reduced at the close of the year under report to Rs. 91,825.† The tenants of the estate are mostly middlemen with permanent interests in the land. The minor attends the middle vernacular school, and is reported to have made fair progress in his studies.

Bond debts.	Zaripeshgi debts.
Rs.	Rs.
* 12,434	82,734
† 11,952	79,873

108. *Encumbered Estates.*—The number of estates managed during the year under Act VI of 1876 was 72, of which one estate (Panchsardari* in Manbhoom) was restored to its proprietor after its liabilities had been discharged, while another estate (Sinsa* in Manbhoom) was taken in charge. Of these estates 11 are in Hazaribagh, 44 in Lohardugga, 3 in Singbhoom, and 14 in Manbhoom. There was no change in the managing etablishment in Hazaribagh, Singbhoom, and Manbhoom. In Lohardugga six estates lying within the Palamow sub-division were placed under the direct control of the sub-divisional officer.

* The returns for these two estates are blank.

The following statement shows the revenue, rent, and cesses due from the estates in each district :—

District.	Revenue due from estates.				Rent due from estates.				Cesses due from estates.			
	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	2,710	2,710	2,710	.....	2,924	2,943	2,208	583	5,665	5,672	4,810	711
Lohardugga	.....	.....	.....	.....	14,849	16,541	16,212	280	17,979	21,975	22,604	334
Singbhoom	91	91	91	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manbhoom	6,540	6,552	6,329	223	2,798	3,364	2,861	503	7,776	8,211	6,087	691
Total ...	9,341	9,353	9,130	223	20,571	22,848	21,281	1,366	31,420	35,858	33,501	1,736

Out of a total demand of revenue, rent, and cesses due from the estates amounting to Rs. 9,353, Rs. 22,848, and Rs. 35,858, there was a balance of Rs. 223, Rs. 1,366, and Rs. 1,736 respectively which remained unpaid by three estates in Hazaribagh, six estates in Lohardugga, and five estates in Manbhoom.

The statement below shows the rent and cesses due to the estates :—

District.	Rent due to estates.						Cesses due to estates.					
	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balance.	Percentage of collections on current demand.	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balance.	Percentage of collections on current demand.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh	52,316	66,432	34,558	166	27,284	660·5	4,039	6,289	2,800	38	3,248	68·3
Lohardugga	1,28,892	1,74,996	1,20,984	4,455	50,119	93·8	15,165	28,197	16,467	194	11,544	108·5
Singbhoom	3,584	3,596	3,586	10	.....	100·0	.....	.....	.....	.....	.....	.....
Manbhoom	72,235	99,871	67,342	4,403	28,126	93·2	6,471	14,035	5,648	412	7,975	87·2
Total ...	2,57,026	3,44,895	(a)2,26,470	9,034	1,05,529	88·1	25,735	48,521	(b)24,915	644	22,767	96·7

(a) and (b) excludes, after adjustment, excess collections of Rs. 3,862 and Rs. 195 of previous year.

Including arrears the total demand of rent and cesses amounted to Rs. 3,44,895 and Rs. 48,521, against Rs. 3,38,452 and Rs. 49,020 in the previous year; the total collections were Rs. 2,26,470 and Rs. 24,915, or 88 and 96 per cent. on the current demand against 94 and 85 per cent. in the previous year.

The debts due by the estates are shown in the following statement :—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	4,51,838	17,383	4,69,221	17,010	19	4,52,192
Lohardugga	6,58,978	31,317	6,90,295	55,316	9,663	6,25,316
Singbhoom	24,132	1,195	25,327	2,464	.....	22,863
Manbhoom	1,99,980	7,852	2,07,832	31,262	.....	1,76,570
Total ...	13,34,928	57,747	13,92,675	1,06,052	9,682	12,76,941

In five out of 11 estates in Hazaribagh Rs. 8,877 were paid in excess of the amounts provided in the sanctioned schemes for settlement of debts, while in six estates there have been short payments of Rs. 23,299. The Majladih estate from which most of the deficient payment is due will probably be let on a perpetual lease under Act V of 1884 ; but there is a misunderstanding in regard to the proprietary title which must first be cleared up. In Lohardugga, there has been an excess payment of Rs. 20,021 in 22 estates against a short payment of Rs. 1,53,126 in 22 others. The short payments were largest in the six estates noted in the margin, and are explained to be due to the impossibility of selling portions of the estates on such advantageous terms as were contemplated when the schemes were drawn up. It is hoped, however, that funds may be realised by granting perpetual leases under the new law. In Manbhoom, there was an excess payment of Rs. 185 by the Torung estate against short payments of Rs. 13,900 by 12 estates in which the collections fell short of the current demand.

	Rs.
Siri	41,136
Kairo	27,505
Namsedag	24,142
Bethat	17,416
Lalgunge	17,183
Jungi	10,573
	1,37,955

The sum of Rs. 4,700 was provided in the budget estimates of seven estates in Hazaribagh for works of improvement, but from want of funds no work could be actually undertaken. In Lohardugga, minor works, such as small embankments and wells and repairs to old embankments, were sanctioned. In Manbhoom also allotments were made for the re-excavation of tanks, repairs of embankments, fencing of jungles, and purchase of sugar-cane mills and ryoti ploughs in certain estates. It is obvious, however, that when funds are found insufficient to pay off debts in accordance with the sanctioned scheme no real progress can be made in improving the condition of the estates. The failure of the crops last year in all the districts was considerable, collections were in consequence very indifferent, and all avoidable expenditure had to be postponed. The management on the whole was satisfactory, and larger receipts could not have been realized without harsh and inconsiderate administration.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Secretary.

APPENDICES.

Division.	District.	Grounds of disqualification.				Number of properties under the Court.	Number of estates.		Government revenue due from estates.							
									Demand.					Balance.		
		Minors and disqualified proprietors.	Females.	Lunatics.	Total.		Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bengal.															
	Western Districts.															
Burdwan	Burdwan	4	...	...	4	3	88	65	32,417	6,896	39,313	31,121	...	2,433	5,759	8,192
	Bankoora	...	...	1	1	1	1	...	649	335	984	984	...	.....	.....	.....
	Midnapore	19	3	...	22	14	176	92	2,78,795	2,264	2,81,059	2,75,601	...	5,163	474	5,637
	Hooghly	3	...	...	3	1	10	9	75,786	.....	75,786	75,786	...	.....	.....	.....
	Total ...	26	3	1	30	19	275	166	3,87,647	9,495	3,97,142	3,83,492	...	7,596	6,233	13,829
	Central Districts.															
Presidency	24-Pergunnahs ...	6	1	1	8	6	61	23	15,146	115	15,261	15,033	...	130	101	231
	Nuddea	1	...	...	1	1	11	9	74,241	4,271	78,512	74,245	...	4,267	.....	4,267
	Jessore	2	2	...	4	1	3	...	16,618	.....	16,618	16,618	...	.....	.....	.....
	Moorshedabad	4	3	...	7	7	123	102	3,44,203	17,675	3,61,878	3,44,101	8	15,765	2,382	18,147
	Khulna	2	...	...	2	2	95	58	1,31,763	1,352	1,33,115	94,856	...	37,086	1,285	38,371
	Total ...	15	6	1	22	17	293	192	5,81,971	23,413	6,05,384	5,44,853	8	57,248	3,768	61,016
Rajshahye and Cooch Behar.	Dinagepore	3	1	1	5	5	58	34	1,11,681	6,573	1,18,254	1,17,761	...	493	.....	493
	Rajshahye	5	2	...	7	6	76	59	49,767	896	50,663	43,554	...	6,217	896	7,113
	Rungpore	2	...	...	2	2	17	8	11,058	1	11,059	11,058	1	.....	.....	.....
	Darjeeling	5	...	...	5	1	23	...	2,036	.....	2,036	1,943	83	10	.....	10
	Julpigoree	2	...	...	2	2	11	24	49,220	.....	49,220	49,220	...	.....	.....	.....
	Total ...	17	3	1	21	16	185	125	2,23,762	7,470	2,31,232	2,23,536	84	6,720	896	7,616
	Eastern Districts.															
Dacca	Dacca	4	1	...	5	2	218	190	17,652	288	17,940	16,982	...	835	148	983
	Furreedpore	10	...	...	10	3	3	2	3,991	2,026	6,017	837	...	3,327	1,853	5,180
	Backergunge	5	...	...	5	4	8	235	358	3,743	4,101	1,080	...	348	2,673	3,021
	Mymensingh	3	1	...	4	3	86	68	48,143	301	48,444	48,429	...	.....	15	15
	Total ...	22	2	...	24	12	315	495	70,144	6,358	76,502	67,328	...	4,510	4,689	9,199
Chittagong	Chittagong	5	3	3	11	8	149	91	1,29,467	11,042	1,40,509	1,30,099	2,710	4,961	2,731	7,692
	Noakholly	1	2	...	3	3	30	154	35,724	42	35,766	35,753	...	13	.....	13
	Tipperah	...	...	1	1	1	25	60	19,200	.....	19,200	19,200	...	.....	.....	.....
	Total ...	6	5	4	15	12	204	305	1,84,391	11,084	1,95,475	1,85,052	2,710	4,974	2,731	7,705
	Behar.															
Patna	Patna	1	1	1	3	3	34	11	11,964	.....	11,964	11,584	...	380	.....	380
	Shahabad	2	...	...	2	2	41	6	12,943	10	12,953	10,306	...	2,639	8	2,647
	Durbhunga	1	...	...	1	1	255	31	27,339	.....	27,339	27,328	...	.....	.....	.....
	Total ...	4	1	1	6	6	330	48	52,246	10	52,256	49,218	...	3,019	8	3,027
Bhagulpore	Monghyr	5	...	...	5	4	58	24	3,382	5	3,387	3,399	...	.....	.....	.....
	Bhagulpore	5	2	...	7	3	34	9	2,973	94	3,067	3,076	...	.....	.....	.....
	Purneah	7	3	...	10	3	115	47	1,06,790	497	1,07,287	1,05,998	...	.....	.....	.....
	Maldah	1	...	...	1	1	13	5	68,444	.....	68,444	68,444	...	.....	.....	.....
	Total ...	18	5	...	23	11	220	85	1,81,589	596	1,82,185	1,80,917	...	.....	.....	.....
	Orissa.															
Orissa	Cuttack	6	...	1	7	6	74	17	26,888	1,204	28,092	28,078	...	14	.....	14
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,383	...	.....	.....	.....
	Balasore	1	...	...	1	1	4	2	1,266	.....	1,266	1,266	...	.....	.....	.....
	Total ...	8	...	1	9	8	79	41	31,537	1,204	32,741	32,727	...	14	.....	14
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazaribagh	2	...	1	3	3	10	7	10,427	.....	10,427	10,608	...	.....	.....	.....
	Lohardugga	1	...	1	2	2	1	1	14,364	.....	14,364	14,364	...	.....	.....	.....
	Singhbhoom	1	...	...	1	1	1	...	4,267	.....	4,267	201	...	4,066	.....	4,066
	Manbhoom	3	...	...	3	3	3	...	5,144	.....	5,144	4,584	...	.....	.....	.....
	Total ...	7	...	2	9	9	15	8	34,202	.....	34,202	29,757	...	4,066	.....	4,066
	Grand Total ...	123	25	11	159	110	1,916	1,465	17,47,489	59,630	18,07,119	16,96,880*	2,802	88,147	18,325	1,06,472

* Excludes payments of Rs. 965
† Includes excess payment of
‡ Excludes payments of Rs. 5,939

DIX A.

Estates for 1883-84.

Rent due to superior landlords.								Road and Public Works cesses due from estates.							
Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,724	2,328	8,052	6,253	...	1,607	328	1,935	3,844	588	4,432	3,181	.....	947	307	1,254
.....	.....	.....	.....	...	.....	.....	.....	699	174	873	873	.....	.....	.....	.....
55,191	14,295	69,486	61,988	...	5,759	1,739	7,498	36,891	2,282	39,173	36,113	.....	1,620	1,432	3,052
15,673	7,838	23,511	15,668	...	7,843	.....	7,843	5,900	524	6,424	5,900	.....	514	4	518
76,588	24,461	1,01,049	83,909	...	15,209	2,067	17,276	47,334	3,568	50,902	46,067	.....	3,081	1,743	4,824
5,879	8,618	14,497	6,014	...	2,270	6,213	8,483	1,585	595	2,180	1,468	.....	171	541	712
2,417	425	2,842	2,815	...	27	.....	27	10,462	9	10,471	10,333	.....	138	.....	138
.....	.....	.....	.....	...	.....	.....	.....	2,545	.....	2,545	2,472	.....	73	.....	73
12,876	9,764	22,640	17,842	...	4,085	713	4,798	52,863	31,069	83,932	57,048	.....	7,659	19,299	26,958
73,630	36,722	1,10,352	70,823	...	26,094	13,435	39,529	21,628	2,997	24,625	15,770	.....	7,603	1,406	9,009
94,802	55,529	1,50,331	97,494	...	32,476	20,361	52,837	89,083	34,670	1,23,753	87,091	.....	15,644	21,246	36,890
2,661	845	3,506	2,642	...	226	638	864	9,947	81	10,028	9,9[illegible]	.....	78	31	109
4,959	1,265	6,224	4,663	...	695	866	1,561	8,797	77	8,874	8,064	.....	758	52	810
872	866	1,738	1,683	51	4	.....	4	2,403	31	2,434	2,431	.....	3	.....	3
.....	.....	.....	.....	...	.....	.....	.....	158	.....	158	158	.....	.....	.....	.....
1,053	.....	1,053	1,053	...	.....	.....	.....	19,098	.....	19,098	13,699	.....	.....	.....	.....
9,545	2,976	12,521	10,041	51	925	1,504	2,429	40,403	189	40,592	34,298	.....	839	83	922
9,594	9,566	19,160	8,645	...	5,789	4,726	10,515	7,517	1,167	8,684	6,642	.....	1,444	723	2,167
4,684	13,706	18,390	1,905	...	4,264	12,221	16,485	1,239	897	2,136	317	.....	1,091	728	1,819
3,186	12,815	16,001	1,084	...	2,889	12,028	14,917	620	2,613	3,233	332	.....	533	2,368	2,901
1,551	4,393	5,944	967	...	1,458	3,519	4,977	19,183	385	19,568	19,143	.....	303	122	425
19,015	40,480	59,495	12,601	...	14,400	32,494	46,894	28,559	5,062	33,621	26,434	.....	3,371	3,941	7,312
3,230	3,284	6,514	4,251	49	752	1,462	2,214	23,267	2,573	25,840	21,951	58	2,239	1,684	3,923
5,647	2,233	7,880	6,747	213	806	114	920	6,982	338	7,320	7,226	18	73	3	76
7,136	.....	7,136	6,792	...	344	.....	344	4,015	.....	4,015	3,960	.....	55	.....	55
16,013	5,517	21,530	17,790	262	1,902	1,576	3,478	34,264	2,911	37,175	33,137	76	2,367	1,687	4,054
1,111	643	1,754	1,524	...	98	132	230	2,073	47	2,120	2,094	.....	26	.....	26
45	.....	45	45	...	.....	.....	.....	2,302	.....	2,302	2,302	.....	.....	.....	.....
393	48	441	369	...	32	40	72	9,671	.....	9,671	9,685	.....	.....	.....	.....
1,549	691	2,240	1,938	...	130	172	302	14,046	47	14,093	14,081	.....	26	.....	26
108	111	219	73	...	44	102	146	1,756	208	1,964	1,856	.....	1	4	5
31	34	65	.....	...	31	34	65	1,995	74	2,069	2,067	.....	1	1	2
29,044	3,976	33,020	32,188	...	231	601	832	31,256	623	31,879	31,369	.....	76	16	92
2,181	150	2,331	2,320	...	11	.....	11	9,009	17	9,026	9,026	.....	.....	.....	.....
31,364	4,271	35,635	34,581	...	317	737	1,054	44,016	922	44,938	44,318	.....	78	21	99
560	513	1,073	691	...	185	197	382	7,197	28	7,225	7,226	.....	11	14	25
286	195	481	462	...	19	.....	19	265	11	276	275	.....	1	.....	1
10	10	20	10	...	10	.....	10	127	5	132	132	.....	.....	.....	.....
856	718	1,574	1,163	...	214	197	411	7,589	44	7,633	7,633	.....	12	14	26
2,910	.....	2,910	2,910	...	.....	.....	.....	10,759	7	10,766	10,769	.....	.....	.....	.....
11	.....	11	11	...	.....	.....	.....	1,09,796	12	1,09,808	1,09,796	.....	12	.....	12
.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	...	.....	.....	.....	3,889	.....	3,289	3,366	.....	.....	.....	.....
2,921	.....	2,921	2,921	...	.....	.....	.....	1,24,444	19	1,24,463	1,23,931	.....	12	.....	12
2,52,653	1,34,643	3,87,296	2,62,438†	313	65,573	59,108	1,24,681	4,29,738	47,432	4,77,170	4,16,990‡	76	25,430	28,735	54,165

made in previous year.
Rs. 136.
made in previous year

APPENDIX

Management of Wards,

Division.	District.	Rent due to estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.	Road and Public Demand. Current.	Demand. Arrear.	Demand. Total.
		34	35	36	37	38	39	40	41	42	43	44
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bengal.											
	Western Districts.											
Burdwan ...	Burdwan	65,453	39,411	1,04,864	59,251	831	23,090	21,692	44,782	2,946	3,325	6,271
	Bankoora	2,708	5,424	8,132	4,460	.....	1,154	2,518	3,672	649	2,002	2,651
	Midnapore	7,18,471	5,54,021	12,72,492	6,73,463	35,794	2,94,892	2,68,396	5,63,288	25,916	35,026	60,942
	Hooghly	1,51,565	4,80,152	6,31,717	1,38,358	39,907	65,305	3,88,147	4,53,452	4,818	4,994	9,812
	Total ...	9,38,197	10,79,008	20,17,205	8,75,532	76,532	3,84,441	6,80,753	10,65,194	34,329	45,347	79,676
	Central Districts.											
Presidency ...	24-Pergunnahs ...	43,157	32,406	75,563	37,134	771	16,260	21,398	37,658	1,024	2,228	3,252
	Nuddea	1,52,359	75,668	2,28,027	1,46,700	3,146	61,150	17,031	78,181	8,957	3,977	12,934
	Jessore	25,640	47	25,687	25,626	.....	46	15	61	2,262	3	2,265
	Moorshedabad... ...	6,84,954	6,77,266	13,62,220	7,09,791	1,69,738	3,38,562	1,44,129	4,82,691	42,626	36,469	79,095
	Khulna	3,72,770	4,34,642	8,07,412	2,25,002	4,373	2,53,340	3,24,697	5,78,037	14,487	38,028	52,515
	Total ...	12,78,880	12,20,029	24,98,909	11,44,253	1,78,028	6,69,358	5,07,270	11,76,628	69,356	80,705	1,50,061
Rajshahye and Cooch Behar.	Dinagepore	2,06,645	1,28,297	3,34,942	2,08,784	21,355	33,200	78,226	1,11,426	6,340	4,698	11,038
	Rajshahye	1,59,569	89,421	2,48,990	1,41,851	8,022	53,440	45,677	99,117	5,543	5,829	11,372
	Rungpore	38,240	14,755	52,995	38,759	2,387	6,409	5,440	11,849	1,249	551	1,800
	Darjeeling	2,999	.....	2,999	2,899	59	56	.....	56	115	.....	115
	Julpigoree	1,53,778	1,56,077	3,09,855	95,787	2,505	1,19,901	91,662	2,11,563	15,759	56,857	72,616
	Total ...	5,61,231	3,88,550	9,49,781	4,88,080	34,328	2,13,006	2,21,005	4,34,011	29,006	67,935	96,941
	Eastern Districts.											
Dacca ...	Dacca	1,34,173	2,15,262	3,49,435	1,07,537	6	84,805	1,57,087	2,41,892	5,093	10,742	15,835
	Furreedpore	15,213	18,451	33,664	9,491	770	10,115	13,288	23,403	2,021	3,858	5,879
	Backergunge	6,608	20,796	27,404	3,048	377	5,519	18,450	23,969	472	2,219	2,691
	Mymensingh	1,89,341	71,477	2,60,818	1,65,534	10,844	53,873	30,567	84,440	11,709	8,549	20,258
	Total ...	3,45,335	3,25,986	6,71,321	2,85,610	11,997	1,54,312	2,19,392	3,73,704	19,295	25,368	44,663
Chittagong ...	Chittagong	2,04,912	96,567	3,01,479	2,16,925	10,856	42,005	31,620	73,625	21,529	10,161	31,690
	Noakholly	70,778	22,675	93,453	73,342	2,959	11,732	5,420	17,152	6,228	2,005	8,233
	Tipperah	76,298	74,257	1,50,555	91,559	16,334	23,372	19,290	42,662	3,117	2,899	6,016
	Total ...	3,51,988	1,93,499	5,45,487	3,81,826	30,149	77,109	56,330	1,33,439	30,874	15,065	45,939
	Behar.											
Patna ...	Patna	36,245	3,353	39,598	35,701	15	3,714	472	4,186	988	105	1,093
	Shahabad	39,826	9,683	49,509	27,843	220	17,416	4,031	21,447	1,263	676	1,939
	Durbhunga	1,70,295	71,280	2,41,575	1,55,240	2,021	45,294	35,781	81,075	5,247	5,053	10,300
	Total ...	2,46,366	84,316	3,30,682	2,18,784	2,256	66,424	40,284	1,06,708	7,498	5,834	13,332
Bhagulpore ...	Monghyr	29,261	14,005	43,266	27,696	1,590	6,905	7,044	13,949	1,003	940	1,943
	Bhagulpore	34,283	5,482	39,765	28,621	1,506	7,845	1,295	9,140	1,074	211	1,285
	Purneah	3,61,164	15,21,906	18,83,070	3,46,528	36,082	1,54,306	13,46,765	15,01,071	15,981	28,577	44,558
	Maldah	1,66,303	41,049	2,07,352	1,69,046	4,533	9,638	21,587	31,225	5,113	2,520	7,633
	Total ...	5,91,011	15,82,442	21,73,453	5,71,891	43,711	1,78,694	13,76,691	15,55,385	23,171	32,248	55,419
	Orissa.											
Orissa ...	Cuttack	1,21,891	38,717	1,60,608	1,29,786	5,022	20,094	5,706	25,800	5,252	5,628	10,880
	Pooree	5,379	1,701	7,080	4,474	.....	2,606	.....	2,606	266	151	417
	Balasore	6,160	4,545	10,705	7,615	1,812	1,015	263	1,278	196	92	288
	Total ...	1,33,430	44,963	1,78,393	1,41,875	6,834	23,715	5,969	29,684	5,714	5,871	11,585
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	1,04,772	18,785	1,23,557	85,672	1,041	23,909	7,128	31,037	5,124	595	5,719
	Lohardugga	1,65,426	1,19,965	2,85,391	1,91,920	7,982	40,415	45,542	85,957	67,588	69,292	1,36,880
	Singbhoom	.....	3,907	3,907	206	.....	.....	3,701	3,701	.....	.....	.....
	Manbhoom	33,103	6,559	39,662	33,366	1,473	2,654	2,169	4,823	3,262	2,547	5,809
	Total ...	3,03,301	1,49,216	4,52,517	3,11,164	10,496	66,978	58,540	1,25,518	75,974	72,434	1,48,408
	Grand Total ...	47,49,739	50,68,009	98,17,748	44,19,015*	3,94,331	18,34,037	31,66,234	50,00,271	2,95,217	3,50,807	6,46,024

* Excludes collections of
† Includes excess collec

A—*continued.*

Estates for 1883-84.

Works cesses due to estates.					Receipts.								Disbursements.		
		Balance.				Collections of—							Payments of—		
Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government securities.	Loan taken and price of land and securities sold.	Debts recovered.	Miscellaneous.	Total.	Government revenue.	Rent due to superior landlords.	Cesses.
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,326	24	1,592	2,329	3,921	11,897	59,220	2,364	717	35,954	1,458	1,777	1,13,387	31,120	6,254	3,189
1,403	.....	218	1,030	1,248	109	4,460	1,403	244	2,044	251	139	8,650	983	.....	874
20,699	507	20,669	19,080	39,749	95,107	6,73,462	20,698	18,628	37,849	13,629	67,157	9,26,530	2,75,601	61,988	36,113
2,976	.....	4,594	2,242	6,836	17,224	1,38,358	2,976	.....	53,021	2,410	17,407	2,31,396	75,786	15,668	5,906
27,404	531	27,073	24,681	51,754	1,24,337	8,75,500	27,441	19,589	1,28,868	17,748	86,480	12,79,963	3,83,490	83,910	46,082
570	43	782	1,857	2,639	11,261	37,135	571	1,550	631	847	1,458	53,453	15,033	6,014	1,468
8,727	.....	3,435	772	4,207	22,725	1,46,700	8,727	6,803	16,418	1,182	6,352	2,08,907	74,243	2,815	10,333
2,261	.....	3	1	4	1,226	25,626	2,260	.....	.....	1	.....	29,113	16,619	.....	2,472
43,723	5,422	18,910	11,040	29,950	1,84,329	7,09,793	43,726	2,983	.....	13,451	28,199	9,82,481	3,44,098	17,836	57,646
8,746	94	12,987	30,688	43,675	57,793	2,25,003	8,746	128	1,472	20,951	77,768	3,91,861	94,865	70,903	17,042
64,027	5,559	36,117	44,358	80,475	2,77,334	11,44,257	64,030	11,464	18,521	36,432	1,13,777	16,65,815	5,44,858	97,568	88,361
5,022	475	2,951	2,596	5,547	50,409	2,08,785	5,023	1,998	10,400	4,260	7,711	2,88,586	1,17,761	2,634	9,948
5,390	766	2,962	2,254	5,216	15,327	1,41,849	5,389	594	182	2,114	2,542	1,67,997	43,554	4,663	8,064
1,257	40	291	212	503	13,284	38,760	1,261	618	.....	524	222	54,669	11,058	1,683	2,431
111	.....	4	.....	4	192	2,899	113	.....	2,665	.....	14	5,883	1,944	.....	158
14,637	142	15,561	42,276	57,837	1,00,520	95,787	14,637	5,390	.....	10,750	73,295	3,00,379	49,219	1,054	13,699
26,417	1,423	21,769	47,338	69,107	1,79,732	4,88,080	26,423	8,600	13,247	17,648	83,784	8,17,514	2,23,536	10,034	34,300
5,307	1	3,647	6,888	10,535	27,613	1,07,537	5,309	.....	.....	7,101	46,282	1,93,842	16,984	8,646	6,643
1,193	147	1,543	2,996	4,539	6,094	9,491	1,193	.....	3,790	640	2	21,210	837	1,905	317
170	11	406	2,102	2,508	4,629	3,048	170	.....	.....	472	1,629	9,948	1,080	1,084	332
8,054	756	6,720	4,728	11,448	26,855	1,65,534	8,054	.....	110	4,268	10,248	2,15,069	48,429	967	19,143
14,724	915	12,316	16,714	29,030	65,191	2,85,610	14,726	.....	3,900	12,481	58,161	4,40,069	67,330	12,602	26,435
23,181	1,132	4,217	3,160	7,377	99,092	2,16,925	23,181	1,795	64	6,410	859	3,48,326	1,30,099	4,251	21,951
6,386	225	1,062	560	1,622	8,958	73,342	6,386	471	5,129	2,788	1,761	98,835	35,753	6,747	7,226
3,672	479	1,345	520	1,865	22,589	91,559	3,672	5,999	30	2,335	10,727	1,36,911	19,200	6,792	3,957
33,239	1,836	6,624	4,240	10,864	1,30,639	3,81,826	33,239	8,265	5,223	11,533	13,347	5,84,072	1,85,052	17,790	33,134
1,054	.....	134	5	139	20,325	35,702	1,053	1,408	.....	663	815	59,966	11,585	1,526	2,095
850	.....	556	535	1,089	10,228	27,843	850	180	951	51	52	40,155	10,306	45	2,302
5,242	11	2,466	2,611	5,077	14,403	1,55,240	5,243	.....	1,168	491	977	1,77,522	27,328	369	9,685
7,146	11	3,156	3,149	6,305	44,956	2,18,785	7,146	1,588	2,119	1,205	1,844	2,77,643	49,219	1,940	14,082
833	39	420	650	1,070	7,040	27,696	833	.....	110	319	2,946	38,944	3,401	73	1,856
855	46	253	106	359	11,081	28,621	855	.....	.....	259	1,666	42,482	3,076	.....	2,068
12,270	283	11,476	20,222	31,698	82,746	3,46,529	12,270	2,663	9,000	11,856	32,965	4,98,029	1,05,998	32,188	31,370
5,226	169	1,218	1,020	2,238	37,446	1,69,046	5,226	10,330	.....	11	3,629	2,25,688	68,444	2,320	9,026
19,184	537	13,367	21,998	35,365	1,38,313	5,71,892	19,184	12,993	9,110	12,445	41,206	8,05,143	1,80,919	34,581	44,320
4,308	238	4,239	2,095	6,334	69,735	1,29,786	4,308	1,818	1,027	446	3,679	2,10,799	28,076	691	7,226
254	.....	163	.....	163	4,767	4,474	254	.....	.....	.....	235	9,730	3,383	462	275
249	.....	32	7	39	739	7,615	249	.....	225	71	515	9,414	1,266	10	132
4,811	238	4,434	2,102	6,536	75,241	1,41,875	4,811	1,818	1,252	517	4,429	2,29,943	32,725	1,163	7,633
4,133	21	1,127	276	1,403	39,277	85,672	4,134	372	.....	1,059	8,251	1,38,765	10,608	2,910	7,170
82,872	3,118	35,246	16,074	51,320	1,06,279	1,91,920	82,872	7,754	.....	5,756	7,805	4,02,386	14,364	11	1,09,796
.....	.....	.....	.....	.....	16,530	206	.....	.....	.....	.....	19	16,755	201	.....	.....
3,615	135	1,055	1,004	2,059	7,814	33,366	3,615	2,413	.....	214	303	47,725	4,584	.....	3,366
90,620	3,274	37,428	17,354	54,782	1,69,900	3,11,164	90,621	10,539	.....	7,029	16,378	6,05,631	29,757	2,921	1,20,332
2,87,572†	14,324	1,62,284	1,81,934	3,44,218	12,05,643	44,18,989	2,87,621	74,85	1,82,240	1,17,038	4,19,406	67,05,793	16,96,886	2,62,509	4,14,679

Rs. 4,131 madeiu previons year.
tions of Rs. 90.

DISBURSE

Division.	District.	Management of property.				Law expenses.	Maintenance of proprietors, including religious and social ceremonies, doctor's fees, and medicines.	Education.	Miscellaneous.			
		Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total				Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.
		61	62	63	64	65	66	67	68	69	70	71
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	BENGAL.											
	Western Districts.											
BURDWAN ...	Burdwan	9,471	247	221	9,939	3,007	5,769	979	60	48	721	185
	Bankoora	362	.....	.....	362	282	410	146	.....	.....	89	.....
	Midnapore	88,719	2,625	3,244	94,588	18,565	1,10,909	13,180	3,816	5,431	22,181	21,993
	Hooghly	20,561	423	78	21,062	4,736	11,978	45	720	560	555	675
	Total ...	1,19,113	3,295	3,543	1,25,951	26,590	1,29,066	14,350	4,596	6,039	23,546	22,853
	Central Districts.											
PRESIDENCY ...	24-Pergunnahs... ...	3,659	.....	.....	3,659	3,196	6,110	688	.....	.....	382	126
	Nuddea	10,872	3	261	11,136	3,980	43,551	6,175	1,260	120	8,650	1,318
	Jessore	.....	.....	.....	.....	176	.....	.....	.....	.....	.....	.....
	Moorshedabad... ...	68,239	2,379	1,571	72,189	26,392	92,579	4,834	3,770	1,959	18,397	1,978
	Khulna	21,877	560	265	22,702	12,767	9,936	3,880	1,756	27	562	51
	Total ...	1,04,647	2,942	2,097	1,09,686	46,511	1,52,176	15,577	6,786	2,106	27,991	3,473
RAJSHAHYE AND COOCH BEHAR.	Dinagepore	30,069	1,645	18	31,732	8,763	23,558	3,602	1,092	1,107	1,421	2,179
	Rajshahye	28,690	692	116	29,498	8,404	33,706	5,040	551	262	1,486	464
	Rungpore	6,601	110	471	7,182	1,283	14,197	355	24	.....	774	1,675
	Darjeeling	77	.....	.....	77	.....	475	15	.....	.....	.....	.....
	Julpigoree	30,228	4,112	14,892	49,232	41,614	2,015	.....	2,094	1,387	3,304	5,097
	Total ...	95,655	6,559	15,497	1,17,721	60,064	73,951	9,012	3,761	2,756	6,985	9,415
	Eastern Districts.											
DACCA ...	Dacca	12,473	.....	6	12,479	11,588	24,155	592	403	.....	.....	.....
	Furreedpore	2,027	.....	.....	2,027	2,195	1,487	420	12	.....	.....	.....
	Backergunge	911	.....	.....	911	1,276	243	33	.....	.....	40	.....
	Mymensingh	11,677	84	459	12,220	9,935	33,653	32	149	120	651	134
	Total ...	27,088	84	465	27,637	24,994	59,538	1,077	564	120	691	134
CHITTAGONG ...	Chittagong	20,758	547	335	21,640	10,060	14,171	1,756	86	150	2,273	2,258
	Noakhally	10,460	639	18	11,117	3,687	5,612	244	168	30	277	513
	Tipperah	10,682	200	2,460	13,342	3,683	9,468	2,262	391	473	453	2,225
	Total ...	41,900	1,386	2,813	46,099	17,430	29,251	4,262	645	653	3,003	4,996
	BEHAR.											
PATNA ...	Patna	4,540	107	30	4,677	1,318	9,779	492	.....	12	2,352	1,991
	Shahabad	4,740	221	.....	4,961	485	6,886	1,844	120	.....	314	1,664
	Durbhunga	24,452	56	36	24,544	1,637	20,975	557	849	9	4,124	.....
	Total ...	33,732	384	66	34,182	3,440	37,640	2,893	969	21	6,790	3,655
BHAGULPORE ...	Monghyr	3,624	46	15	3,685	804	10,232	390	.....	.....	450	.....
	Bhagulpore	5,608	.....	65	5,673	1,017	8,052	450	84	24	945	186
	Purneah	47,098	934	9,897	57,929	11,753	88,865	10,455	286	98	2,212	589
	Maldah	27,147	1,098	160	28,405	8,676	41,743	386	685	120	6,440	12,197
	Total ...	83,477	2,078	10,137	95,692	22,250	1,48,892	11,681	1,055	242	10,047	12,972
	ORISSA.											
ORISSA ...	Cuttack	12,144	210	8	12,362	790	31,376	318	1,655	594	370	9,486
	Pooree	132	.....	.....	132	.....	837	126	.....	.....	134	.....
	Balasore	1,117	49	.....	1,166	34	366	.....	.....	.....	.....	.....
	Total ...	13,393	259	8	13,660	824	32,579	444	1,655	594	504	9,486
	CHOTA NAGPORE.											
	South-West Frontier Agency.											
CHOTA NAGPORE	Hazaribagh	11,433	733	.....	12,166	4,144	34,323	1,226	1,305	.....	3,094	2,420
	Lohardugga	26,861	2,381	35,398	64,640	10,474	34,865	10,536	180	240	3,128	3,865
	Singonoom	208	.....	43	251	57	1,609	.....	57	10	1,653	510
	Manbhoom	2,236	160	.....	2,396	573	6,820	1,814	558	185	422	435
	Total ...	40,738	3,274	35,441	79,453	15,248	77,617	13,576	2,100	435	8,297	7,230
	GRAND TOTAL ...	5,59,753	20,261	70,067	6,50,081	2,17,351	7,40,710	72,872	22,131	12,966	87,854	74,214

DIX A—*concluded.*

Estate for 1883-84.

MENTS.														
		Rate.			Debts paid.			Investments.						
Other expenses.	Total.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Government securities.	Landed property.	Total.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Market value of Government securities at the close of the year.
72	73	74	75	76	77	78	79	80	81	82	83	84	85	86
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,525	3,539	1,072	194	1,266	157	1,059	1,216	2,004	.....	2,004	68,282	45,105	1,320	18,054
106	195	138	12	150	.....	826	826	2,500	.....	2,500	6,728	1,922	5,140	7,720
47,532	1,00,953	4,676	1,712	6,388	20,729	44,305	65,034	10,250	31,957	42,207	8,25,526	1,01,004	4,07,448	4,34,635
10,764	13,274	698	309	1,007	17,296	54,820	72,116	.....	.....	.....	2,21,578	9,818	80,886	.....
60,927	1,17,961	6,584	2,227	8,811	38,182	1,01,010	1,39,192	14,754	31,957	46,711	11,22,114	1,57,849	4,94,794	4,60,409
1,670	2,178	711	110	821	771	492	1,263	.....	2	2	40,432	13,021	27,655	34,192
3,773	15,121	801	375	1,176	.....	.....	.....	9,687	16,000	25,687	1,94,217	14,690	.....	1,39,932
4,206	4,206	270	64	334	.....	.....	.....	.....	.....	.....	23,807	5,306	.....	.....
25,545	51,649	3,766	1,713	5,479	2,250	5,311	7,561	1,06,050	595	1,06,645	7,86,308	1,96,173	1,02,936	1,58,826
66,313	68,709	1,710	887	2,597	14,516	31,363	45,879	.....	4,562	4,562	3,53,842	38,019	1,64,521	6,420
1,01,507	1,41,863	7,258	3,149	10,407	17,537	37,166	54,703	1,15,737	21,159	1,36,896	13,98,606	2,67,209	2,95,112	3,39,370
11,158	16,957	1,362	465	1,827	26	425	451	15,645	.....	15,645	2,32,878	55,708	341	65,547
1,638	4,401	940	239	1,179	.....	3,124	3,124	8,981	135	9,116	1,50,749	17,248	19,644	23,306
1,945	4,418	130	17	147	.....	5	5	4,772	.....	4,772	47,531	7,138	479	19,493
.....	.....	79	7	86	115	2,625	2,740	.....	.....	.....	5,495	388	2,000	.....
29,911	41,793	886	411	1,297	26	500	526	28,746	.....	28,746	2,29,195	71,184	2,943	2,71,217
44,652	67,569	3,397	1,139	4,536	167	6,679	6,846	58,144	135	58,279	6,65,848	1,51,666	25,407	3,79,563
42,749	43,152	145	21	166	9,387	19,642	29,029	.....	.....	.....	1,53,424	40,408	1,83,256	.....
120	132	283	29	312	.....	4,351	4,351	.....	.....	.....	13,983	7,227	64,876	.....
709	749	97	1	98	.....	.....	.....	.....	13	13	5,819	4,129	1,328	.....
9,302	10,356	1,436	477	1,913	23,701	32,474	56,175	.....	.....	.....	1,92,823	22,246	3,05,379	.....
52,880	54,389	1,961	528	2,489	33,088	56,467	89,555	.....	13	13	3,66,059	74,010	5,54,839	.....
16,14	6,381	1,958	508	2,466	331	8,978	9,309	7,577	5,080	12,657	2,34,741	1,13,585	52,518	48,378
1,425	2,413	737	176	913	1,233	843	2,076	4,957	426	5,383	81,171	17,664	14,119	13,922
3,035	6,577	504	198	702	.....	.....	.....	45,263	116	45,379	1,11,362	25,549	.....	1,78,251
6,074	15,371	3,199	882	4,081	1,564	9,821	11,385	57,797	5,622	63,419	4,27,274	1,56,798	66,637	2,40,551
409	4,764	483	88	571	.....	999	999	963	.....	963	38,769	21,197	28,987	35,052
1,760	3,858	453	89	542	.....	.....	.....	.....	.....	.....	31,229	8,926	.....	4,220
5,985	10,967	904	427	1,331	14,735	43,814	58,549	.....	.....	.....	1,55,942	21,580	2,06,410	.....
8,154	19,589	1,840	604	2,444	14,735	44,813	59,548	963	.....	963	2,25,940	51,703	2,35,397	39,272
225	675	480	71	551	495	8,400	8,895	.....	.....	.....	30,562	8,382	1,20,289	.....
1,655	2,894	407	147	554	7,846	7,800	15,646	.....	.....	.....	39,430	3,052	72,190	.....
19,851	23,036	2,908	1,331	4,239	7,469	77,783	85,252	.....	.....	.....	4,51,085	46,944	45,393	86,225
15,892	35,334	546	299	845	.....	.....	.....	.....	.....	.....	1,95,179	30,509	.....	1,66,667
37,623	61,939	4,341	1,848	6,189	15,810	93,983	1,09,793	.....	.....	.....	7,16,256	88,887	2,37,872	2,52,892
2,224	14,329	975	305	1,280	.....	.....	.....	32,388	.....	32,388	1,28,836	81,963	.....	72,421
110	244	117	13	130	.....	.....	.....	.....	.....	.....	5,589	4,141	.....	.....
114	114	124	15	139	1,242	1,348	2,590	.....	.....	.....	5,817	3,597	18,414	.....
2,448	14,687	1,216	333	1,549	1,242	1,348	2,590	32,388	.....	32,388	1,40,242	89,701	18,414	72,421
9,352	16,171	842	212	1,054	2,368	10,499	12,867	10,325	9,600	19,925	1,22,564	16,201	8,230	11,206
19,768	27,181	1,733	791	2,524	241	1,340	1,581	50,433	.....	50,433	3,26,405	75,981	4,164	1,94,171
1,242	3,472	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,590	11,165	.....	2,16,178
1,460	3,060	589	92	681	752	8,478	9,230	.....	.....	.....	32,524	15,201	1,12,872	29,769
31,822	49,884	3,164	1,095	4,259	3,361	20,317	23,678	60,758	9,600	70,358	4,87,083	1,18,548	1,25,266	4,51,324
3,46,087	5,43,252	32,960	11,805	44,765	1,25,686	3,71,604	4,97,290	3,40,541	68,486	4,09,027	55,42,422	11,56,371	20,53,738	22,35,802

APPEN

Management of Attached,

Division.	District.	Court ordering attachment. Civil.	Criminal.	Total.	Number of properties under attachment.	Number of estates — Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government revenue due from estates. Demand. Current.	Arrear.	Total.	Payments.	Remissions.	Balance. Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bengal.														
	Central Districts.														
Presidency ...	24-Pergunnahs ...	2	...	2	2	9	5	7,801	.....	7,801	7,798	...	3	.....	3
	Nuddea	1	...	1	1	...	3	.....	.....	.....	.....	...	.....	.....	.....
	Jessore	...	1	1	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Khulna	1	...	1	1	24	27	15,327	7	15,334	15,326	...	8	.....	8
	Total ...	4	1	5	5	33	36	23,128	7	23,135	23,124	...	11	.....	11
	Eastern Districts.														
Dacca ...	Furreedpore	1	...	1	1	1	...	326	.....	326	326	...	.....	.....	.....
	Backergunge	3	...	3	3	10	...	14,330	12,306	26,636	19,210	...	5,147	2,279	7,426
	Mymensing	1	1	2	2	...	2	.....	.....	.....	.....	...	.....	.....	.....
	Total ...	5	1	6	6	11	2	14,656	12,306	26,962	19,536	...	5,147	2,279	7,426
	Orissa.														
Orissa ...	Cuttack	1	...	1	1	1	...	1,364	.....	1,364	1,364	...	.....	.....	.....
	Balasore	1	...	1	1	1	...	365	.....	365	365	...	.....	.....	.....
	Total ...	2	...	2	2	2	...	1,729	.....	1,729	1,729	...	.....	.....	.....
	Chota Nagpore.														
	South-West Frontier Agency.														
Chota Nagpore	Hazaribagh		...	...	11	3	8	2,710	.....	2,710	2,710	...	.....	.....	.....
	Lohardugga	...	...	...	44	...	44	.....	.....	.....	.....	...	.....	.....	.....
	Singhbhoom	...	...	...	3	1	2	91	.....	91	91	...	.....	.....	.....
	Manbhoom	...	...	...	12	7	5	6,540	12	6,552	6,329	...	223	.....	223
	Total ...	...	...	...	70	11	59	9,341	12	9,353	9,130	...	223	.....	223
	Grand Total ...	11	2	13	83	57	97	48,854	12,325	61,179	53,519	...	5,381	2,279	7,660
	Trust Estates.														
Presidency ...	Orphangunge in 24-Pergunnahs.	...	...	...	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Syudpore in Khulna...	...	...	...	1	6	2	95,254	.....	95,254	95,254	...	.....	.....	.....
	Total ...	...	...	...	2	6	3	95,254	.....	95,254	95,254	...	.....	.....	.....
Rajshahye and Cooch Behar.	Issan Chandra Ray in Rungpore.	...	...	...	1	5	2	2,549	20	2,569	1,585	...	984	.....	984
Chittagong ...	Panameah in Noakhally.	...	...	...	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
Patna ...	Sasseram in Shahabad	...	...	...	1	37	18	435	.....	435	435	...	.....	.....	.....
	Jogearah in Durbhunga.	...	...	...	1	1	...	1,760	.....	1,760	1,760	...	.....	.....	.....
	Total ...	...	...	...	2	38	18	2,195	.....	2,195	2,195	...	.....	.....	.....
Bhagulpore ...	Clevland in Bhagulpore.	...	...	...	1	...	4	.....	.....	.....	.....	...	.....	.....	.....
	Mirza Mahomed Hossain in Purneah.	...	...	...	1	1	...	458	.....	458	458	...	.....	.....	.....
	Total ...	...	...	...	2	1	4	458	.....	458	458	...	.....	.....	.....
	Grand Total ...	...	...	...	8	50	28	1,00,456	20	1,00,476	99,492	...	984	.....	984
	Grand Total ...	11	2	13	91	107	125	1,49,310	12,345	1,61,655	1,53,011	...	6,365	2,279	8,644

DIX A I.

Encumbered, and Trust Estates for 1882-83.

Rent due to Superior Landlords.								Road and Public Works cesses due from estates.							
Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
293	178	471	375	.....	107	37	144	1,538	.....	1,538	1,499	.....	39	.....	39
3,153	5,779	8,932	3,300	.....	3,154	2,478	5,632	101	111	212	36	.....	111	65	176
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,195	2	8,197	8,048	.....	149	.....	149	4,611	47	4,658	4,654	.....	5	3	8
11,641	5,959	17,600	11,723	.....	3,410	2,515	5,925	6,250	158	6,408	6,189	.....	155	68	223
.....	.....	.....	.....	.....	.....	.....	.....	124	.....	124	99	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,910	1,319	5,229	5,229	.....	.....	.....	.....
111	358	469	.....	.....	111	358	469	40	157	197	.....	.....	40	157	197
111	358	469	.....	.....	111	358	469	4,074	1,476	5,550	5,328	.....	40	157	197
.....	.....	.....	.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	811	.....	811	811	.....	.....	.....	.....
2,924	19	2,943	2,208	152	577	6	583	5,665	7	5,672	4,810	156	711	.....	711
14,849	1,692	16,541	16,212	49	119	161	280	17,979	3,996	21,975	22,604	.....	334	.....	334
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,798	566	3,364	2,861	.....	503	.....	503	7,776	435	8,211	6,087	.....	325	366	691
20,571	2,277	22,848	21,281	201	1,199	167	1,366	31,420	4,438	35,858	33,501	156	1,370	366	1,736
32,323	8,594	40,917	33,004	201	4,720	3,040	7,760	42,555	6,072	48,627	45,829	156	1,565	591	2,156
397	.....	397	397	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	.....	5	5	.....	.....	.....	.....	16,263	.....	16,263	17,191	.....	.....	.....	.....
402	.....	402	402	.....	.....	.....	.....	16,263	.....	16,263	17,191	.....	.....	.....	.....
535	.....	535	.....	.....	535	.....	535	491	72	563	386	.....	177	.....	177
336	.....	336	336	.....	.....	.....	.....	35	.....	35	35	.....	.....	.....	.....
18	.....	18	18	.....	.....	.....	.....	1,741	.....	1,741	1,741	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	187	39	226	226	.....	.....	.....	.....
18	.....	18	18	.....	.....	.....	.....	1,928	39	1,967	1,967	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,291	.....	1,291	756	.....	535	.....	535	18,717	111	18,828	19,579	.....	177	.....	177
33,614	8,594	42,208	33,760*	201	5,255	3,040	8,295	61,272	6,183	67,455	65,408†	156	1,742	591	2,333

* Includes excess payment of Rs. 48.
† Includes excess payment of Rs. 442.

APPEN

Management of Attached

Division.	District.	Rent due to Estates. Demand. Current.	Rent due to Estates. Demand. Arrear.	Rent due to Estates. Demand. Total.	Rent due to Estates. Collections.	Rent due to Estates. Remissions.	Rent due to Estates. Balance. Current.	Rent due to Estates. Balance. Arrear.	Rent due to Estates. Balance. Total.	Road and Demand. Current.	Road and Demand. Arrear.	Road and Demand. Total.
		33	34*	35	36	37	38	39	40	41	42	43
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.											
Presidency ...	24-Pergunnahs... ...	46,011	25,981	71,992	41,416	1,249	12,300	17,027	29,327	1,135	1,439	2,574
	Nuddea	3,551	2,876	6,427	3,196	.....	1,328	1,903	3,231	101	81	182
	Jessore	40	.....	40	30	.....	10	.....	10	1	.....	1
	Khulna	62,291	33,169	95,460	65,166	6,579	18,209	5,506	23,715	3,685	3,304	6,989
	Total ...	1,11,893	62,026	1,73,919	1,09,808	7,828	31,847	24,436	56,283	4,922	4,824	9,746
	Eastern Districts.											
Dacca ...	Furreedpore	1,878	306	2,184	1,567	.....	594	23	617	59	73	132
	Backergunge	25,768	17,488	43,256	28,021	104	6,892	8,239	15,131	3,579	2,512	6,091
	Mymensing	691	458	1,149	400	160	482	107	589	20	38	58
	Total ...	28,337	18,252	46,589	29,988	264	7,968	8,369	16,337	3,658	2,623	6,281
	Orissa.											
Orissa ...	Cuttack	14,556	11,145	25,701	11,178	958	7,053	6,512	13,565	929	1,031	1,960
	Balasore	500	.....	500	500	.....	.....	.....	.....	.....	.....	.....
	Total ...	15,056	11,145	26,201	11,678	958	7,053	6,512	13,565	929	1,031	1,960
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	52,315	14,117	66,432	34,558	166	18,553	8,731	27,284	4,099	2,190	6,289
	Lohardugga	1,28,892	46,104	1,74,996	1,20,984	4,455	29,073	21,046	50,119	15,165	13,032	28,197
	Singbhoom	3,584	12	3,596	3,586	10	.....	.....	.....	.....	.....	.....
	Manbhoom	72,235	27,636	99,871	67,342	4,403	17,468	10,658	28,126	6,471	7,564	14,035
	Total ...	2,57,026	87,869	3,44,895	2,26,470	9,034	65,094	40,435	1,05,529	25,735	22,786	48,521
	Grand Total ...	4,12,312	1,79,292	5,91,604	3,77,944	18,084	1,11,962	79,752	1,91,714	35,244	31,264	66,508
	Trust Estates.											
Presidency ...	Orphangunge in 24-Pergunnahs.	46,581	2,913	49,494	45,505	839	2,701	449	3,150	.....	.....	.....
	Syudpore in Khulna...	1,71,361	82,821	2,54,182	1,55,256	.....	78,423	20,503	98,926	13,868	5,461	19,329
	Total ...	2,17,942	85,734	3,03,676	2,00,761	839	81,124	20,952	1,02,076	13,868	5,461	19,329
Rajshahye and Cooch Behar.	Issan Chandra Ray in Rungpore.	5,972	2,215	8,187	5,339	85	2,692	71	2,763	400	339	739
Chittagong ...	Panameah in Noakhally.	576	98	674	548	.....	126	.....	126	55	6	61
Patna ...	Sasseram in Shahabad	28,290	1,174	29,464	28,156	67	863	378	1,241	955	68	1,023
	Jogearah in Durbhunga.	3,694	1,625	5,319	4,132	12	1,094	81	1,175	114	42	156
	Total ...	31,984	2,799	34,783	32,288	79	1,957	459	2,416	1,069	110	1,179
Bhagulpore ...	Clevland in Bhagulpore.	281	2	283	281	.....	2	.....	2	.....	.....	.....
	Mirza Mahomed Hossain in Purneah.	1,010	.....	1,010	1,010	.....	.....	.....	.....	6	.....	6
	Total ...	1,291	2	1,293	1,291	.....	2	.....	2	6	.....	6
	Grand Total ...	2,57,765	90,848	3,48,613	2,40,227	1,003	85,901	21,482	1,07,383	15,398	5,916	21,314
	Grand Total ...	6,79,077	2,70,140	9,40,217	6,18,171*	19,087	1,97,863	1,01,234	2,99,097	50,642	37,180	87,822

* Excludes collections of Rs. 3,862 made in previous year.

DIX A I—*continued.*

Encumbered, and Trust Estates for 1883-84.

Public Works cesses due to Estates.					Receipts.							
		Balance.				Collections of						
Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government Securities.	Loan taken or price of land and securities sold.	Debts recovered.	Miscellaneous.	Total.
44	45	46	47	48	49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
963	.....	502	1,109	1,611	76,566	41,413	966	.....	50,000	717	286	1,69,948
134	.....	18	30	48	568	3,196	134	.....	.....	650	.....	4,548
1	.....	.....	.....	.....	218	30	1	.....	.....	.....	.....	249
3,714	940	2,016	319	2,335	25,518	65,166	3,714	.....	4,367	3,561	209	1,02,535
4,812	940	2,536	1,458	3,994	1,02,870	1,09,805	4,815	.....	54,367	4,928	495	2,77,280
48	.....	18	66	84	1,352	1,567	49	.....	.....	28	.....	2,996
3,864	5	1,146	1,076	2,222	21,465	28,021	3,864	.....	.....	1,460	1,132	55,942
1	.....	20	37	57	1,157	400	1	.....	.....	.....	.....	1,558
3,913	5	1,184	1,179	2,363	23,974	29,988	3,914	.....	.....	1,488	1,132	60,496
895	45	566	454	1,020	23,724	11,178	895	.....	.....	.....	5,113	40,910
.....	.....	.....	.....	.....	135	500	.....	.....	.....	.....	.....	635
895	45	566	454	1,020	23,859	11,678	895*	.....	.....	.....	5,113	41,545
2,800	38	1,985	1,263	3,248	8,949	34,558	2,801	.....	.....	103	1,146	47,557
16,467	194	6,222	5,322	11,544	17,677	1,20,983	16,471	.....	.....	2,990	4,096	1,62,217
.....	.....	.....	.....	.....	1,031	3,586	.....	.....	.....	.....	.....	4,617
5,648	412	3,378	4,597	7,975	10,700	67,342	5,648	.....	.....	1,299	208	85,197
24,915	644	11,585	11,182	22,767	38,357	2,26,469	24,920	.....	.....	4,392	5,450	2,99,588
34,535	1,634	15,871	14,217	30,144	1,89,060	3,77,940	34,544	.....	54,367	10,808	12,190	6,78,909
.....	.....	.....	.....	.....	3,15,150	45,506	.....	.....	.....	.....	.....	3,60,656
12,907	.....	5,493	929	6,422	59,396	1,55,257	12,908	.....	8,694	439	236	2,36,930
12,907	.....	5,493	929	6,422	3,74,546	2,00,763	12,908	.....	8,694	439	236	5,97,586
420	32	233	54	287	766	5,336	420	.....	.....	2	1	6,525
56	.....	5	.....	5	220	548	56	25	.....	.....	.....	849
881	.....	87	55	142	7,576	28,156	881	2,020	10,627	186	397	49,843
127	.....	29	.....	29	78	4,132	127	.....	.....	.....	36	4,373
1,008	.....	116	55	171	7,654	32,288	1,008	2,020	10,627	186	433	54,216
.....	.....	.....	.....	.....	213	281	.....	21	.....	.....	87	602
6	.....	.....	.....	.....	135	1,010	6	247	984	.....	508	2,890
6	.....	.....	.....	.....	348	1,291	6	268	984	.....	595	3,492
14,397	32	5,847	1,038	6,885	3,83,534	2,40,226	14,398	2,313	20,305	627	1,265	6,62,668
48,932*	1,666	21,718	15,311	37,029	5,72,594	6,18,166	48,942	2,313	74,672	11,435	13,455	13,41,577

* Excludes collections of Rs. 195 made in previous year.

APPEN

Management of Attached,

DISBURSE

Division.	District.	Payments of— Government revenue.	Payments of— Rent due to superior landlords.	Payments of— Cesses.	Management of property. Manager's pay, establishment, travelling allowance, and contingencies.	Management of property. Construction and repairs of cutcherry buildings.	Management of property. Survey and settlement charges.	Management of property. Total.	Law expenses.	Maintenance of proprietors including religious and social ceremonies, doctors' fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.
		57	58	59	60	61	62	63	64	65	66	67	68
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.												
Presidency ...	24-Pergunnahs ...	7,798	375	1,500	3,807	.....	.....	3,807	1,429	.....	.....	.....	130
	Nuddea	.....	3,300	36	307	.....	.....	307	156	289	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....	4	4	.....	.....	.....	.....	.....
	Khulna	15,326	8,048	4,654	8,737	312	.....	9,049	6,029	32,471	.....	.....	.....
	Total ...	23,124	11,723	6,190	12,851	312	4	13,167	7,614	32,760	.....	.....	130
	Eastern Districts.												
Dacca	Furreedpore	326	.....	99	451	.....	.....	451	72	1,106	.....	.....	.....
	Backergunge	19,210	.....	5,229	4,195	.....	1,757	5,952	2,949	3,897	.....	.....	.....
	Mymensing	.....	.....	.....	94	.....	.....	94	15	120	.....	.....	.....
	Total ...	19,536	.....	5,328	4,740	.....	1,757	6,497	3,036	5,123	.....	.....	.....
	Orissa.												
Orissa	Cuttack	1,364	.....	811	1,558	226	160	1,944	.....	1,566	.....	70	.....
	Balasore	365	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	.....
	Total ...	1,729	.....	811	1,558	226	160	1,944	.....	1,573	.....	70	.....
	Chota Nagpore.												
	South-West Frontier Agency.												
Chota Nagpore	Hazaribagh	2,710	2,208	4,810	3,669	20	97	3,786	1,515	4,049	.....	23	.....
	Lohardugga	.....	16,214	22,604	8,037	.....	.....	8,037	4,342	29,904	.....	24	.....
	Singbhoom	91	.....	.....	125	.....	.....	125	...	620	.....	.....	.....
	Manbhoom	6,329	2,861	6,088	5,194	80	85	5,359	4,047	13,368	1,465	779	94
	Total ...	9,130	21,283	33,502	17,025	100	182	17,307	9,904	47,131	1,465	826	94
	Grand Total ...	53,519	33,006	45,831	36,174	638	2,103	38,915	20,554	86,587	1,465	896	224
	Trust Estates.												
Presidency ...	Orphangunge in 24-Pergunnahs.	.....	397	.....	3,822	.....	.....	3,822	.....	.....	.....	.....	.....
	Syudpore in Khulna ...	95,253	5	17,191	3,209	103	184	3,496	1,403	.....	.....	1,928	596
	Total ...	95,253	402	17,191	7,031	103	184	7,318	1,403	.....	.....	1,928	596
Rajshahye and Cooch Behar.	Issan Chander Ray in Rungpore.	1,585	.....	386	720	46	.....	766	80	.....	.....	.....	2,500
Chittagong ...	Panameah in Noakhally.	.....	336	35	62	.....	.....	62	.....	.....	.....	123	.....
Patna	Sasseram in Shahabad	435	18	1,741	4,740	9	68	4,817	358	7,104	.....	12,756	3,159
	Jogearah in Durbhungah.	1,760	.....	226	454	.....	.....	454	16	.....	.....	1,027	.....
	Total ...	2,195	18	1,967	5,194	9	68	5,271	374	7,104	.....	13,783	3,159
Bhagulpore ...	Clevland in Bhagulpore.	.....	.....	.....	49	.....	.....	49	.....	.....	.....	20	.....
	Mirza Mahomed Hossain in Purneah.	458	.....	.....	.....	.....	12	12	.....	.....	.....	1,108	.....
	Total ...	458	.....	.....	49	.....	12	61	.....	.....	.....	1,128	.....
	Grand Total ...	99,491	756	19,579	13,056	158	264	13,478	1,857	7,104	.....	16,962	6,255
	Grand Total ...	1,53,010	33,762	65,410	49,230	796	2,367	52,393	22,411	93,691	1,465	17,858	6,479

DIX A I—*concluded.*

Encumbered, and Trust Estates for 1883-84.

MENTS.																
Miscellaneous.				Rate			Debts paid.			Investments.						
Maintenance in efficient condition of estates, buildings and other immoveable property.	Improvement of land and property and benefit of ward.	Other expenses.	Total.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	Total.	Interest on principal debt.	Principal debt.	Total.	Government securities.	Landed property.	Total.	Total	Cash balance at the close of the year.	Debts due by the estate at the end of the year.	Market value of Government securities at the close of the year.
69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	5,547	835	6,512	252	54	306	.....	50,000	50,000	.....	23	23	71,750	98,198	5,80,871	.....
25	.....	.....	25	89	9	98	.....	.....	.....	.....	.....	.....	4,211	337	.....	.....
.....	.....	.....	.....	2	.....	2	.....	.....	.....	.....	.....	.....	6	243	.....	.....
68	549	399	1,016	417	.....	417	.....	.....	.....	149	.....	149	77,159	25,376	513	.....
93	6,096	1,234	7,553	760	63	823	.....	50,000	50,000	149	23	172	1,53,126	1,24,154	5,81,384	.....
.....	.....	1	1	59	5	64	.....	.....	.....	.....	.....	.....	2,119	877	.....	.....
.....	.....	384	384	400	63	463	.....	.....	.....	.....	.....	.....	38,084	17,858	52	.....
9	.....	.....	9	30	2	32	7	278	285	.....	.....	.....	555	1,003	1,674	.....
9	.....	385	394	489	70	559	7	278	285	.....	.....	.....	40,758	19,738	1,726	.....
.....	.....	30	100	197	37	234	.....	.....	.....	.....	.....	.....	6,019	34,891	.....	.....
.....	.....	.....	.....	22	1	23	.....	.....	.....	.....	.....	.....	395	240	.....	.....
.....	.....	30	100	219	38	257	.....	.....	.....	.....	.....	.....	6,414	35,131	.....	.....
.....	.....	1,962	1,985	771	84	885	10,741	6,269	17,010	.....	.....	.....	38,928	8,629	4,52,192	.....
.....	1,060	5,038	6,122	3,032	335	3,367	20,984	34,332	55,316	.....	.....	.....	1,45,096	17,121	6,25,316	.....
.....	.....	25	25	126	10	136	832	1,632	2,464	.....	.....	.....	3,461	1,156	22,863	.....
1,146	682	2,647	5,348	1,434	198	1,632	6,427	24,835	31,262	.....	.....	.....	77,759	7,438	1,76,570	.....
1,146	1,742	9,672	13,480	5,363	627	5,990	38,984	67,068	1,06,052	.....	.....	.....	2,65,244	34,344	12,76,941	.....
1,248	7,838	11,321	21,527	6,831	798	7,629	38,991	1,17,346	1,56,337	149	23	172	4,65,542	2,13,367	18,60,051	.....
.....	36,965	1,425	38,390	347	109	456	.....	.....	.....	.....	.....	.....	43,065	3,17,591	.....	.....
.....	60	61,136	63,720	888	418	1,306	.....	.....	.....	.....	.....	.....	1,82,374	54,556	31	.....
.....	37,025	62,561	1,02,110	1,235	527	1,762	.....	.....	.....	.....	.....	.....	2,25,439	3,72,147	31	.....
.....	.....	25	2,525	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,342	1,183	.....	.....
10	.....	2	135	25	2	27	.....	.....	.....	.....	.....	.....	595	254	.....	1,073
35	1,416	4,916	22,282	281	71	352	.....	.....	.....	.....	.....	.....	37,107	12,766	.....	20,675
.....	.....	34	1,061	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,517	856	.....	.....
35	1,416	4,950	23,343	281	71	352	.....	.....	.....	.....	.....	.....	40,624	13,592	.....	20,675
300	.....	.....	320	12	1	13	.....	.....	.....	.....	.....	.....	382	220	.....	481
984	.....	40	2,132	133	21	154	.....	.....	.....	.....	.....	.....	2,756	134	984	5,983
1,284	.....	40	2,452	145	22	167	.....	.....	.....	.....	.....	.....	3,138	354	984	6,464
1,329	38,441	67,578	1,30,565	1,686	622	2,308	.....	.....	.....	.....	.....	.....	2,75,138	3,87,530	1,015	28,212
2,577	46,279	78,899	1,52,092	8,517	1,420	9,937	38,991	1,17,346	1,56,337	149	23	172	7,40,680	6 00,897	18,61,066	28,212

APPENDIX B.

Wards' Estates classified according to gross rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000 but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000 but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000 but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000 but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	7	
Burdwan ...	.....	.....	3	.....	.....	.....	3	
Bankoora ...	.....	1	.....	.....	.....	.....	1	
Midnapore ...	.....	3	.....	10	1(*a*)	.....	14	(*a*) Mysadul.
Hooghly ...	.....	.....	.....	.....	1(*b*)	.....	1	(*b*) Sultangacha.
24-Pergunnahs ...	1	4	1	.....	.....	.....	6	
Nuddea ...	.....	.....	.....	.....	1(*c*)	.....	1	(*c*) Estate of Kumar Khetish Chandra Rai.
Jessore ...	.....	.....	1	.....	.....	.....	1	
Moorshedabad ...	.....	3	1	.....	3(*d*)	.....	7	(*d*) Nashipore mal and debutter and Cassimbazar.
Khulna ...	.....	.....	1	.....	1(*e*)	.....	2	(*e*) Satkhira.
Dinagepore ...	.....	2	1	2	.....	.....	5	
Rajshahye ...	1	.....	4	1	.....	.....	6	
Rungpore ...	.....	.....	2	.....	.....	.....	2	
Darjeeling ...	.....	1	.....	.....	.....	.....	1	
Julpigoree ...	.....	1	.....	.....	1(*f*)	.....	2	(*f*) Chaklajat.
Dacca ...	.....	.....	1	.....	1(*g*)	.....	2	(*g*) Dhankoora.
Furreedpore ...	1	1	1	.....	.....	.....	3	
Backergunge ...	2	2	.....	.....	.....	.....	4	
Mymensingh ...	.....	1	1	.....	1(*h*)	.....	3	(*h*) Jagat Kishore Acharjya.
Chittagong ...	.....	1	6	1	.....	.....	8	
Noakhally ...	.....	.....	2	1	.....	.....	3	
Tipperah ...	.....	.....	.....	1	.....	.....	1	
Patna ...	.....	1	2	.....	.....	.....	3	
Shahabad ...	.....	.....	2	.....	.....	.....	2	
Durbhunga ...	.....	.....	.....	.....	1(*i*)	.....	1	(*i*) Narhan.
Monghyr ...	1	1	2	.....	.....	.....	4	
Bhagulpore ...	.....	1	2	.....	.....	.....	3	
Purneah ...	.....	.....	1	.....	2(*k*)	.....	3	(*k*) Surjapore and Srinagar.
Maldah ...	.....	.....	.....	.....	1(*l*)	.....	1	(*l*) Chanchal.
Cuttack ...	.....	4	1	.....	1(*m*)	.....	6	(*m*) Kanika.
Pooree ...	.....	.....	1	.....	.....	.....	1	
Balasore ...	.....	.....	1	.....	.....	.....	1	
Hazaribagh ...	.....	1	1	1	.....	.....	3	
Lohardugga ...	1	.....	.....	.....	1(*n*)	.....	2	(*n*) Chota Nagpore.
Singbhoom ...	.....	.....	.....	1	.....	.....	1	
Manbhoom ...	.....	.....	3	.....	.....	.....	3	
Total ...	7	28	41	18	16	.....	110	

APPENDIX B I.

Attached, Encumbered, and Trust Estates classified according to gross rental.

24-Pergunnahs ...	.....	.....	3	.....	.....	.....	3	
Nuddea ...	.....	1	.....	.....	.....	.....	1	
Jessore ...	1	.....	.....	.....	.....	.....	1	
Khulna ...	.....	.....	.....	1	(*p*)1	.....	2	(*p*) Syudpore trust estate.
Rungpore ...	.....	.....	1	.....	.....	.....	1	
Furreedpore ...	.....	1	.....	.....	.....	.....	1	
Backergunge ...	.....	1	2	.....	.....	.....	3	
Mymensingh ...	2	.....	.....	.....	.....	.....	2	
Noakhally ...	1	.....	.....	.....	.....	.....	1	
Shahabad ...	.....	.....	1	.....	.....	.....	1	
Durbhungah ...	.....	1	.....	.....	.....	.....	1	
Bhagulpore ...	1	.....	.....	.....	.....	.....	1	
Purneah ...	.....	1	.....	.....	.....	.....	1	
Cuttack ...	.....	.....	1	.....	.....	.....	1	
Balasore ...	1	.....	.....	.....	.....	.....	1	
Hazaribagh ...	1	8	2	.....	.....	.....	11	These are encumbered estates.
Lohardugga ...	12	26	6	.....	.....	.....	44	These are encumbered estates.
Singbhoom ...	2	1	.....	.....	.....	.....	3	These are encumbered estates.
Manbhoom ...	.....	9	3	.....	.....	.....	12	These are encumbered estates.
Total ...	21	49	19	1	1	.....	91	
Grand Total ...	28	77	60	19	17	.....	201*	

* Excludes five estates for which no returns have been received.

A. E. deS.—Reg. No. 3505J—217—20-9-84.

REVENUE DEPARTMENT.

LAND REVENUE.

CALCUTTA, THE 17TH NOVEMBER 1884.

RESOLUTION.

READ—

The Board's Report on Wards' and Attached Estates in the Lower Provinces for 1883-84.

The Board's Report has reached Government long after the prescribed date, the delay being attributable to the additional work imposed on local officers in connection with the Tenancy Bill. The delay in the submission of this Report was anticipated by Government, and is sufficiently explained.

2. The number of Wards' Estates under management during the year was 113, while the number of Attached Estates was 93. The former number was less by four, and the latter greater by two, than the corresponding numbers of the preceding year. The year opened with an arrear demand on account of rent and cesses, from both Wards' and Attached Estates together, of Rs. 57,26,136. The current demand for the year was Rs. 57,65,675, thus making a total demand of Rs. 1,14,91,811. Of this sum Rs. 53,73,690 were collected and Rs. 4,29,408 remitted. The outstanding balance was thus Rs. 56,80,615. This is a very large balance indeed, and the Board make some appropriate and important remarks on its character and origin which, as having an immediate bearing on the Tenancy Bill now under consideration, the Lieutenant-Governor will quote in *extenso*:—

"While one set of rates is entered as payable in the accounts, another rate is actually paid. The full rent which is entered in the zemindari books may be paid in the most favourable years, but as a rule a zemindar is willing to receive and be satisfied with a rental considerably below the amount of the full demand as shown on his books. The difference is debited to a *hajut* account, or it is merely shown as a balance against the ryot, or in some cases is kept alive by instalment bonds executed by the ryot. Almost every estate under the Court of Wards comes under its management, with large unrealizable balances, and it is found that even the current demand is not realizable in spite of all the exertions of the managing establishment. Year after year the percentage of collections from Wards' estates is less than the current demand. The result has generally been considered unsatisfactory, but no other result can be shown without oppressing and harassing the tenantry. It is no exaggeration to say that a fair and liberal zemindar does not collect more than 75 per cent. of his nominal rent-roll on an average of years. There is good reason for believing that in some of the eastern districts the average of late years has not exceeded 60 per cent.

"The Court of Wards has only on two occasions shown a general average from all its estates amounting to 100 per cent. But the superior organization of the Court's management, the influence which the authority of Government officials is able to exercise, and it may be added, the power of the certificate procedure for the recovery of arrears of rent, has enabled the Court of Wards to show far more favourable results than private proprietors would be able to do, and the average of collections is now rarely below 90 per cent. on the current demand."

Briefly put, these remarks amount to a confession of excessive rentals; and not only so, but that in many places zemindars, conscious of the fact, are satisfied with a rental considerably below the full demand, but retain the difference against the ryot in a separate account as a mark of his perpetual servitude and bondage. In one case it is reported that the instalment bond to keep alive the debt extends over a period of 53 years. The Board's statements mean further that zemindars' rents are so exorbitant that large arrears must necessarily accrue, and that even the Court of Wards, with the great powers for recovering rents conferred on it by the Certificate Procedure, finds the rentals of the estates of which it takes charge so extravagantly high as to be realizable only in the most prosperous years. The Satkhira Wards' Estate, with a nominal rental of less than 8 lakhs, came under the Court's control a few years ago with 60 lakhs of irrecoverable arrears; while the Srinuggur Estate in Purneah, with a rental under 2½ lakhs which was taken charge of last year, shows irrecoverable arrears amounting to nearly 11 lakhs.

This aspect of the land question in Bengal was brought to the notice of the Government of India in paragraph 50 of the Lieutenant-Governor's recent Report on the Tenancy Bill; and the present report from the Board of Revenue enforces, with great authority, the considerations urged by the Lieutenant-Governor in favour of limiting enhancements of rent. The remarks of the Board of Revenue, quoted above, come very opportunely as a forcible refutation of statements, persisted in notwithstanding repeated contradictions, that rentals in these provinces are usually moderate. The only true test of moderation in rents is the tenant's capacity to pay them, and yet live with comfort. Here we have it demonstrated from actual experience that in estates situated in various districts of Bengal and Behar, and therefore presumably typical of the condition of things in neighbouring zemindaries, rents are so high that they can only be fully realized in years of exceptional prosperity, notwithstanding the special measures of compulsion which the Board can under the Certificate Procedure put in force. If the Court of Wards, armed with the Certificate Procedure, cannot usually recover more than 90 per cent. of the current year's rent in those zemindaries of which it takes charge, the question naturally occurs whether punctuality of payment can be secured by any improved procedure with which Government can provide zemindars generally for the recovery of rent. The experience of the Court of Wards seems to show that the evil lies not so much in the procedure as in the excessive demand.

The Lieutenant-Governor is ready to admit that this feature of the agrarian difficulty is not universal throughout Bengal, and that there are parts of the country, where cultivators are few, in which the ryots can to a great extent make their own terms, while the demand of the zemindars must be limited. It may be accepted, however, that such cases are exceptional; and upon a general view of the province, the facts which the report of the Board of Revenue supplies present grave considerations which will not take those by surprise who have studied the Report of the Famine Commission. The statistics of production given in that Report for Bengal are, no doubt, only approximations to the truth. They make no claim to precision. Still they are entitled to attention as estimates based on the best available information, which moreover have been subjected to the scrutiny of a Commission of Experts. According to the Report of the Famine Commission, then, the soil of these provinces is estimated to yield a gross produce valued at 103½ millions sterling. If to that sum we add one-third as the value of dairy and miscellaneous produce, we get a total production valued at less than 140 millions sterling per annum for the support of 70 millions of people. Assuming ten millions for infants and persons who do not subsist in any way by agriculture, we still have 60 millions of people, each of whom would thus have no more than one anna per day to supply all wants and meet all claims. If the insignificant number of those who receive rents be deducted on the one hand, and on the other the large amount (probably not less than 20 millions sterling in one shape or other) received by them as rent, the condition of the vast mass of the agricultural population will stand forth as an even more unsatisfactory revelation. As has been observed, the statistics of production lay no great claim to precision, but they are at all events sufficiently correct to indicate the serious nature of the agrarian problem in Bengal which the Tenancy Bill seeks to mitigate, to establish beyond reasonable doubt the great poverty of the masses in these Provinces, and, so far, to confirm the inferences to be drawn from the experience of the Court of Wards.

4. The Board enter into explanations of the falling off in the percentage of collections, attributing the unfavourable result to the bad harvests, and to the fact of some estates with bad arrears and excessive rentals having recently come under management. Both reasons are admissible, and a prominent instance of the latter is furnished by the Srinuggur Estate in Purneah, to which allusion has just been made as coming under management with nearly 11 lakhs of irrecoverable arrears. Under such circumstances, it is impossible to secure a good percentage of collections on the nominal demand, and no blame can attach to the Board for the financial results that have been obtained. Financial results are not the only test of successful management, nor are they

always a good test. If balances were properly revised, irrecoverable and bad debts struck off, and the demand adjusted to the ryot's true capacity to pay, then, indeed, financial results would be a good test of successful management. The revision of balances, and the adjustment of the demand to the ryot's capacity to pay, are no longer questionable matters. They are part of the settled policy of Government on this question, and it is satisfactory to find that the Board bear this in mind, though as yet no very great advance has been made in giving effect to it. It is recognised that careful examination and enquiry are needed before debts are remitted; still, as the Lieutenant-Governor said last year, it must not be forgotten that unrealizable arrears, not to speak of excessive rents, exercise a depressing effect upon the tenant, and make him a worse rent-payer than he would be if the demand on him were reasonable and equitable. Therefore the Board should not lose sight of the general policy that, wherever possible, they should push on those surveys, records of rights, and adjustments of rents, which had been begun some time ago. Such surveys, &c., are now in progress in 15 Wards' Estates where it was possible to prosecute them, and when the Tenancy Bill becomes law, and supplies settled principles and a clear procedure, the work can be accelerated.

In the Resolution on last year's Report, the Lieutenant-Governor referred with approval to the Board's views as to the duty of Managers of Wards' Estates in reference to the Certificate Procedure. The Board said that "a manager should not sit in his office and write out certificates by thousands, but should stir up his assistants to push on collections, and not until all reasonable means short of suits have failed should he have recourse to the certificate procedure." The Lieutenant-Governor fully concurred in that view; and to enable him to ascertain how far managers acted upon it, desired that the aggregate amount of rent, for which certificates are filed, should in future be reported to Government. The Board, complying with the Lieutenant-Governor's suggestion, now report that, during the year, 12,409 certificates have been filed for the recovery of Rs. 3,56,137. Having regard then to the extent of the demand as stated in paragraph 3 above, the Board appear to be warranted in saying that "the number of certificates filed is not sufficient to justify a conclusion that the procedure of the Public Demands Recovery Act is unduly resorted to by managers of estates generally."

5. The preceding remarks have dealt with the broad aspects of the year's administration regarding the debts due to the estates under management. A few words are now necessary regarding the liabilities of the estates and how they were discharged. The total liabilities amounted to Rs. 45,85,374, out of which Rs. 6,53,627 were paid and Rs. 16,943 reduced by compromise. The unpaid balance amounts, therefore, to Rs. 39,14,804, but nearly 1½ lakhs of this is disputed, while over 4½ lakhs are a nominal debt shown against the Port Canning Estate which Government has recently purchased. The Lieutenant-Governor is not dissatisfied with the general result, though he agrees with the Board in thinking that the increased balance of Government revenue due from the estates is an unsatisfactory feature in the returns. In Wards' Estates the balance is largest in the Presidency Division, and in Attached Estates in the Chota Nagpore Division. The Lieutenant-Governor expects that the next year's report will show an improvement under this head.

6. The management charges are still high in Rajshahye, but the general incidence of those charges, 10 per cent. on the current demand of rent and cesses, is not above what the Government has declared to be reasonable. The Lieutenant-Governor is glad to observe that the Board have arranged with the Accountant-General for a periodic audit of the accounts of all the more important estates in the province. The maximum audit fee agreed upon, 6 annas per cent. of the current rent demand, seems fair.

7. To conclude this portion of the review of the Court's administration, it may be said that the year began with a cash balance of Rs. 17,78,237, and with investments valued at Rs. 21,05,030, and the receipts from all sources during the year were Rs. 62,69,133. The disbursements during the year were Rs. 62,90,102, and the year ended with a cash balance of Rs. 17,57,268, and with investments valued at Rs. 22,64,014. The changes which, during the year, occurred in the estates under management—some being released and others brought under control—prevent one set of figures agreeing with the other.

8. The Board give a brief, but sufficient, sketch of the history of the "Court of Wards' Fund," and the growth of the principle on which the system of rates to cover charges incurred in the Revenue offices on account of Wards' and Attached Estates is regulated. It is unnecessary to discuss the question here, or to say more than that under the orders of Government the recoveries from those estates are so adjusted as to cover the disbursements and leave only a nominal margin of difference.

9. The Board furnish the following statement and comments on the expenditure incurred on works of improvement during the year. The question of landlords' improvements has been now thoroughly discussed in connection with the Tenancy Bill, and the principles which the Lieutenant-Governor hopes to see accepted are such as will in future years justify a substantial outlay in all Wards' and Attached Estates. During the year under review the Board seem to have done as much as the unsettled state of the law and the executive agency at their disposal enabled them to do:—

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Burdwan	4,596	6,039	23,546	22,853
Presidency	8,714	2,832	28,084	46,594
Rajshahye	3,761	5,256	6,985	9,415
Dacca	564	120	700	134
Chittagong	768	653	3,013	4,996
Patna	14,752	3,180	6,825	5,071
Bhagulpore	2,183	242	11,331	12,972
Orissa	1,725	594	504	9,486
Chota Nagpore	2,926	529	9,443	8,972
Total for 1883-84 ...	39,989	19,445	90,431	1,20,493
Total for 1882-83 ...	34,478	16,252	1,23,593	72,576

"The contributions in aid of schools and dispensaries have increased from Rs. 34,478 and Rs. 16,252 to Rs. 39,989 and Rs. 19,445 respectively. The large expenditure in the Patna Division on account of schools is due to the contribution made by the Sasseram endowment towards supporting the local Madrassa. The disbursements for maintaining in efficient condition estates, buildings, and other immoveable property has decreased from Rs. 1,23,593 to Rs. 90,431. The expenditure in 1882-83 was augmented by an outlay of Rs. 40,000 on the construction and repairs of buildings in the Chota Nagpore Division. As anticipated in last year's report, a much larger expenditure has been incurred on land improvement and in works designed for the benefit of the tenantry. The increase from Rs. 72,576 to Rs. 1,20,493 is distributed through all the divisions, the only observable diminution being in the Rajshahye Division, where it is due to the release during the year of the Chaklajat Estate.

"The policy of spending money on improvements was fully discussed in last year's report, and the Government expressed its approval of the Board's remarks on the subject. In one particular only a modification has been introduced by the Government of India into the instructions already issued, and in accordance therewith the Board have directed that the rule enjoining managers to endeavour to make such arrangements as may be fair with the tenants before the work is undertaken should be rescinded, and that instead of so doing managers should consider and deal with each case on its own merits."

10. The Board devote their 19th paragraph to the question of the education of the minors under their charge. The information furnished is in each case satisfactory so far as it goes. Three minors—the Kumar of Nuddea, the Maharajah of Chota Nagpore, and his brother—are under the care of English tutors, and are making favourable progress. Miss Courjon, the proprietress of a valuable estate in Noakholly, is now in France with her uncle and guardian, M. Eugene Courjon. The other minors are either being instructed in zemindari management, having finished their education, or are attending colleges or schools. The education and training of wards of Court is a question which the Lieutenant-Governor had hoped before now to consider separately. More urgent business, however, has prevented this hitherto, but he hopes for a suitable opportunity to discuss the matter with the Board.

11. The following summary notices the chief points of interest in the detailed divisional reports:—

Burdwan Division.—The current demand of rent and cesses due to the 19 estates under the Court of Wards in this division amounted to Rs. 9,72,526,

and the arrear demand to Rs. 11,24,355, making a total of Rs. 20,96,881. The rent and cesses due from the estates were Rs. 1,01,049 and Rs. 50,902, of which Rs. 17,276 and Rs. 4,824 respectively were left unpaid. The collections amounted to Rs. 9,02,941, or 92 per cent. on the current demand, against 91 per cent. of the preceding year, and Rs. 77,063 were remitted. The balance outstanding at the end of the year of report was Rs. 11,16,948, of which Rs. 4,36,322 were due to the Mysadul estate, which was released on the 1st April 1884, and Rs. 4,60,288 (out of which so much as Rs. 3,57,054 are doubtful debts) to the Sultangacha estate. The debts due by the estates were reduced to the extent of Rs. 1,39,192, the balance thus standing at the year's close at Rs. 4,94,794. Rupees 4,596 were given in aid to schools, Rs. 6,039 to dispensaries, Rs. 23,546 to repairs of buildings, and Rs. 22,853 to works of improvement. The cost of management amounted to Rs. 1,25,951, or 12 per cent. on the current rent and cess demand. The condition of the ryots was not satisfactory in any of the estates; the early cessation of the rains led to a considerable failure of crops, and it was only the well-to-do among the tenants who were able to meet the rent demand in full.

Collections of rent in the Chowghoria estate have slightly improved. Owing to the scattered nature of its lands, some of which are *aymas* held *ijmali* with other persons, the management of this estate presents difficulty. The Jhargram estate's debt (Rs. 1,11,049) was reduced to the extent of Rs. 21,277 during the past year, and its income from the sale of timber is increasing. The minor, who is now 18 years of age, should be initiated into the practice of zemindari management. The Mysadul estate, which was under the Court of Wards for about six years, from 1878, was released on the 1st April 1884, on the eldest Ward coming of age. During this short period the income of the estate increased, without any enhancement of rent rates, by Rs. 60,948. From the surplus funds a three annas share in the Tumlook zemindari, with an income of Rs. 36,479, was purchased, a considerable portion of the ijara mehals brought under khas management and a saving of Rs. 15,253 effected on account of the collection charges granted to the ijaradars. Assessment of excess lands in the possession of leaseholders and the reclamation of waste lands contributed to the increase noticed above. The average cost of management was 9·8 per cent. on the collections of rent and cesses. The financial position of the estate is therefore satisfactory. Rupees 4,21,158 were invested in purchase of Government securities, a share of the Tumlook zemindari and other lands. The ryots are fairly prosperous and on good terms with the proprietors and their agents and servants. Attention was also paid to the education of the proprietors.

12. *Presidency Division.*—During the year under review there were 25 estates (18 wards, 5 attached, and 2 trust estates) under management in this division. Two small Wards' estates (Choa and Cossim Bazar), and one attached estate (the Port Canning Municipal estate) were released during the year. As in the previous year, no returns were received from Narail. The current demand for rent and cesses due to the remaining estates amounted to Rs. 16,96,861, and the arrear demand to Rs. 14,58,779. The collections amounted to Rs. 15,36,578, or 90 per cent. on the current demand, against 99 per cent. in the previous year, the decrease being chiefly marked in the Satkhira estate. The remissions amounted to Rs. 1,93,194, of which Rs. 1,73,960 were granted in the Cossim Bazar estate alone. Of the outstanding balance of Rs. 14,25,878, more than half was due to the Satkhira and Cossim Bazar estates alone. The total management charges were Rs. 1,30,171, or 7 per cent. on the current rent and cess demand. Debts were paid to the extent of Rs. 1,04,703, the balances still left unpaid by the estates standing at the year's end at Rs. 8,76,527. Of this, however, Rs. 4,61,679, due from the Port Canning Municipal estate, are only nominal, as the estate has been bought in by Government in a civil court sale in execution of a decree for the debt due to Government.

The expenditure for the support of schools and dispensaries amounted to Rs. 8,714 and Rs. 2,832, and for works of improvement to Rs. 46,594.

The Port Canning Municipal estate will henceforth be borne on the Collectorate register of revenue-paying lands, as it has ceased to be treated as an attached estate. The Orphangunge market of Kidderpore is now managed as a trust estate under the control of the Board of Revenue; but as the Accountant-

General has raised objection to this procedure, the Board have recommended that the estate should be excluded from the list of trust estates, and be exempted from the special rates levied on trust estates for audit of accounts, &c. This would in fact be to deal with the estate in all respects as a Government estate. Its assets are Rs. 46,581 a year on account of rents, &c., with a cash balance of Rs. 3,15,150 at the beginning of the year under report.

The Nuddea Ward's estate, with a current demand of Rs. 1,61,316 (rent and cesses), showed a falling off in the collections of rent (96 per cent. against 108 per cent. during the previous year), owing to default made by the putnidars. The cost of management was 6 per cent. only on the current demand. The expenditure, including Rs. 16,000 for the purchase of a house, Rs. 9,568 invested in Government securities, Rs. 8,650 spent in repairing the archways leading to the Rajbari and other minor charges, amounted to Rs. 1,94,218, and left a cash balance of Rs. 14,689. In their last report the Board drew the Lieutenant-Governor's attention to the unsatisfactory condition of the ryots in the Nuddea estates, and accordingly special enquiries were instituted to ascertain the cause of, and the remedy for, the state of things said to exist. The result of the enquiry seemed to show that the previous reports were inaccurate, and that in point of fact the ryots were better off than ryots in neighbouring estates. Such contradictory reports on a matter which should not admit of any doubt in the first instance call for further enquiry and explanation. The estate is under the charge of Baboo Kartick Chunder Roy, an old and faithful servant of the Rajah's family, of whose kindly disposition towards the tenantry there can be no doubt. His present account of the condition of the ryots is far from satisfactory. The matter will be dealt with separately. The minor owner of this estate is at Berhampore under the tuition and care of Mr. Oswell. He has made fair progress in his studies, and is preparing for the Entrance Examination.

There are some peculiar difficulties in the management of the Narail estate, a portion of which is held entirely by the minors, the remainder being held jointly with the other shareholders. The management is said to have slightly improved during the year under report, but the accounts are still most complicated and voluminous. From the report received, it is hoped that the present manager will be able shortly to bring up to date the back accounts of the minor's separate estate. As regards the joint estate, the manager finds great difficulty in procuring information from the servants, who are not under his control. The Wards were removed from the Hare School in Calcutta to the school at Narail. The elder Ward, who is now approaching his majority, is stated to pay little attention to his studies, but some effort should be made to give him instruction in zemindari management. The younger Ward is reported to be making good progress. In the Nashipore Mâl estate, which has a current demand of Rs. 2,86,919, the collections amounted to 98 per cent. and the cost of management to only 2 per cent. on the current demand. The minor passed the Entrance Examination, and is preparing for the First Arts Examination. He is also learning zemindari business in the manager's office. In the Nashipore Debutter estate (with a current demand of Rs. 1,07,676) the collections amounted to 103 per cent. against 95 per cent. in the previous year. The Cossim Bazar (Gopal Kristo Roy's) and Choa estates of Moorshedabad, which remained under the Court of Wards for 16 and 13 years respectively, were released in a solvent condition during the year on the Wards attaining their majority. The Cossim Bazar estate of Ashutosh Nath Roy possesses a rental of Rs. 2,94,259, the revenue rent and cess demand on it being less than a lakh. The arrear demand for rent, however, amounted to Rs. 5,06,498. The collections during the year aggregated Rs. 3,20,960, or 109 per cent. on the current rent and cess demand, against 97 per cent. in the previous year. The remissions amounted to Rs. 1,68,538, due from the late proprietor's time. The arrear balance stood at Rs. 3,11,259 at the close of the year, the larger portion consisting of good debts under realization. Some progress was also made in recovering debts due to the estate, and a sum of Rs. 1,06,050 was invested in Government securities, the total value of which, at the close of the year, amounted to Rs. 1,56,946 besides a cash balance of Rs. 1,55,551. The chief work done by the manager during the year was the adjustment of arrear balances. Questionable demands on the part of the estate for nazarana, assessment of rent-free land, &c., were for the most part cleared off, and the little

which still remained will be wiped off very soon. These proceedings have established better feelings betwen the ryots and the management of the estate. The Lieutenant-Governor notes that, notwithstanding numerous impediments in the way of working this estate, much good has been done.

In the Satkhira estate the current demand was Rs. 3,58,792 and arrear Rs. 4,27,326. The collections amounted to Rs. 2,19,696, or 61 per cent. on the current demand against 88 per cent. of the previous year. There was some increase in the debts due by the estate; but the debts due to the estate were somewhat reduced. The administration of the estate during the year has not been satisfactory. From the facts disclosed it appears that the estate has been greatly mismanaged owing to systematic neglect on the part of the late manager in all departments, and immediate steps should be taken to carry out the enquiries ordered by the Board with a view to establishing a better system. The Wards are students of the Hindu School in Calcutta.

In the Syudpore estate, the management of which has been transferred from Jessore to Khoolna, the collections of rents and cesses due to the estate were 90 and 93 per cent. on the current demands respectively, against 102 and 100 per cent. in the previous year. The total receipts were Rs. 2,36,930 and the disbursements Rs. 1,82,374.

13. *Rajshahye Division.*—There were 18 estates under management, of which three (Kalindrapore, Mainam and Chaklajat) were released and one (Dighaputtea) was taken in charge during the year. The current (Rs. 5,96,609) and arrear (Rs. 4,59,039) demand of rent and cesses due to the estates amounted to Rs. 10,55,648, of which Rs 5,20,259, or 87 per cent. on the current demand, were collected during the year against 99 per cent. in the previous year. The decrease was mainly due to short collections in the Chaklajat estate for the last six months before its release. The remissions amounted to Rs. 35,868, of which Rs 15,811 were granted in the Chooramun estate The balance was Rs. 5,06,168, of which Rs. 2,69,343 and Rs. 65,950 were due to the Chaklajat and Sunkerpore estates respectively. Excluding cost of repairing buildings, survey and settlement charges, the cost of management was Rs. 96,385, or 16 per cent. on the current demand of rent and cesses. The debts due by the estates were reduced by Rs 6,846, leaving a balance of Rs. 25,407, of which Rs. 13,090 represent disputed claims. The expenditure on account of schools was Rs. 3,761, dispensaries Rs. 5,256, buildings Rs. 6,985, and works of improvement Rs. 9,415. The total receipts, including the balance (Rs. 1,80,498) of the previous year, amounted to Rs 8,24,039, of which Rs. 6,71,190 were expended; Rs. 58,144 were invested in Government securities, the total value of which was thus raised to Rs. 3,79,563. The general condition of the tenantry on the Dinagepore estates is said to be one of prosperity. The ryots of the Rajshahye estates suffered from the year's scanty rainfall.

The Kalindrapore estate, which was placed in charge of the Collector in August 1872, by the Judge of Dinagepore, on account of the lunacy of the proprietor Girish Chunder Singh, and was released in July 1883 on his complete recovery, was at first held *khas* till 1878-79, and was then farmed out up to 1882-83 when it was again brought under khas management. During the 11 years the property was in charge of Government, the demands were regularly met, debts paid up, the rental increased from Rs. 5,798 to Rs. 7,315 by the settlement and reclamation of waste lands, and the relations between the landlord and the tenants were satisfactory. The percentage of collections on the current demand in the Sunkerpore estate was 85·6, but it was really 99 per cent. on the actual demand of Rs. 54,204, if what is called the "hajut" balance be excluded. The "hajut" system of land tenure is one involving the suspension of the demand in bad seasons and its recovery when things improve. The "hajut" portion of the demands, collections, and balances were never shown in any return submitted to the Collector. It was thus open to the manager and his subordinates to collect as much or as little as they pleased of the balances. Towards the close of the year, the manager of this estate was, owing to misconduct, removed from his appointment. Some efforts at agricultural improvements were made in the Chooramon, Chowgong and Burdhankotee estates, but neither in connection with these estates nor with the Sumbulpore, Haripore, Tahirpore, and Mainam estates is there any information furnished by the report that need be summarized here.

The Chaklajat estate in Julpigoree, belonging to the Maharajah of Cooch Behar, was under the Court of Wards from April 1872 to October 1883. During this period the rent demand increased from Rs. 2,66,136 to Rs. 3,05,440, and the arrear demand was reduced from Rs. 4,41,538 to Rs. 2,11,525. Rupees 3,17,680 were remitted on account of rent. Much of this represented amounts which, after collection from the ryots, had been embezzled by naibs, tehsildars and other collecting agents before the estate came under the management of the Court of Wards. During the administration of the Court, the net surplus assets amounted to Rs. 7,10,948, of which Rs. 3,65,314 were remitted to Cooch Behar, Rs. 2,74,472 were invested in Government securities, and the remainder was placed in the Lloyd's Bank at Darjeeling, and in the hands of the manager and the Deputy Commissioner. Rupees 58,368 were spent on works of improvement and utility, Rs. 47,177 on education, and Rs. 16,082 in affording medical relief. The condition of the ryots is comparatively much better than that of their brethren in other parts of Bengal. The rents are low, lands generally fertile, and the tenants enjoy much larger profits than the ryots of other landlords. The relations between them and the landlord are, on the whole, satisfactory. The whole estate was surveyed and measured at a cost of Rs. 2,60,398, and the total increase obtained by resettlement of tenures at enhanced rents was Rs. 36,981, to which a further addition of Rs. 10,000 may be made by the resettlement of such tenures as could not be settled by the Court of Wards before its release. The enhancement was brought about amicably and without any complaint of injustice or overassessment.

14. *Dacca Division.*—There were 18 estates under management, three of which were released during the year under report. The collections of rent and cesses due to these estates amounted to only Rs. 3,34,238, or 84 per cent. on the current demand of Rs. 3,96,625, against 85 per cent. in the previous year. The balance was Rs. 4,21,434, of which Rs. 2,45,232 and Rs. 90,978 were respectively due to the Dhankoora estate and the estate of Jagat Kishore Acharjya. The management charges were low—8 per cent. on the current demand. Judging by financial results the management was not successful.

The Dhankoora estate, consisting largely of waste lands, situated in the districts of Dacca, Mymensingh, and Tipperah, is under the management of the Collector of Dacca. The total demand due to the estate is Rs. 1,29,821, which, after defraying the recurring charges, leaves a net balance of Rs. 55,805. When the estate was taken charge of in 1882 the accounts were in great disorder, and no great progress has yet been made in reducing them to order. It is to be hoped that the new manager Baboo Durga Kanto Chowdhery will be able to effect an improvement and to push on collections. The debts due to this estate amounted to Rs. 2,69,578, of which Rs. 8,212 have been recovered, and of the balance of Rs. 2,61,366, so much as Rs. 2,42,591 are said to be irrecoverable or doubtful of recovery. The debts due by the estate amounted to Rs. 2,14,119, of which Rs. 30,665 have been paid, and of the balance, about a lakh of rupees will have to be paid after the accounts of the old amlah have been adjusted. The year closed with a cash balance of Rs. 37,371. The two minors are making good progress in the Dacca Collegiate School under the superintendence of a tutor at home.

The attached estate of Nabadurga Debya, which, owing to quarrels between the owners, has been under management for 36 years, is the largest and the best managed of all in Backergunge. The collections were 116 per cent. of the current demand. There is now some hope that it will be soon possible for the Court to withdraw from the management.

The estate of Jagatkishore Acharjya, with a current demand of Rs. 1,88,321, is perhaps the most important one in the division. The collections of rent and cess were very unsatisfactory, being 86 and 66 per cent. on the current demand of each. The debts due from the estate were reduced from Rs. 3,43,514 to Rs. 3,04,844. The cost of management was Rs. 10,259, or 5 per cent. on the current rent and cess demand. The minor will attain his majority in November next, when the estate will be released from the control of the Court of Wards.

15. *Chittagong Division.*—Thirteen estates were under management in this division. The collections were Rs. 4,15,669, or 108 per cent. on a current

demand of Rs. 5,92,161 due to the estates, the percentage of the previous year being 96. The management charges were 10 per cent. on the current demand. The debts due by the estates were reduced from Rs. 71,446 to Rs. 66,637. Rupees 4,996 were laid out in works of improvement. The condition of the tenantry was prosperous throughout the year. The progress of the Wards at school was, however, unsatisfactory.

In the estate of Fuzl Ali Khan, 122 per cent. of the current demand of rent and cesses was collected, and, after paying the usual charges, the cash balance stood at Rs. 98,843, the greater part of which will shortly be invested in Government securities. Great confusion prevailed in the estate owing to the absence of a proper rent-roll and other accounts. A complete survey and record of rights has been sanctioned. The relations between the widow of the late proprietor and the revenue authorities continue somewhat strained, and the manager has been instructed to avoid all interference with her. The minor is at the Chittagong Madrassa, and is reported to be an intelligent and promising child.

The Courjon estate showed good results, and the condition of the tenants was satisfactory. The financial position of the Basharut Ali Chowdhuri's estate is satisfactory.

16. *Patna Division.*—None of the eight estates under management in this division are of great importance, except the Narhan estate in the Durbhunga district, which has a rent and cess demand of Rs. 1,75,542. The total demand of rent and cesses due to all the estates amounted to Rs. 3,79,976, of which Rs. 2,59,227, or 90 per cent. on the current demand of Rs. 2,86,917, were collected during the year, against 99 per cent. in the preceding year. The decrease was due to the partial failure of the crops. The charges of management were more than 13 per cent. on the current demand—a result due partly to the substitution of direct management for farming.

In the Narhan estate the collections of rent, however, fell from 98 per cent. in the previous year to 91 in the year under report, owing to the partial failure of the late crops. Of the cess demand, 99 per cent. were collected. The rental was slightly increased by effecting direct settlement with ryots. But the relations between the manager and the tenants of some of the villages are in consequence said to be strained. In other villages no friction is said to exist. In connection with these enhancements in the Narhan estate, the Lieutenant-Governor requests that a special report may be submitted giving the facts in all necessary detail.

17. *Bhagulpore Division.*—Of the 13 estates under management in this division, one (Surjapore) was released in November 1883. Of the current demand of rent and cesses due to the estate, amounting to Rs. 6,15,479 and an arrear demand of Rs. 16,14,692, Rs. 5,92,373, or 96 per cent. on the current demand, were collected during the year against 105 per cent. in the previous year. The collections in five estates only rose above 100 per cent.; in the rest they were not satisfactory. The balance at the close of the year was Rs. 15,90,752, of which Rs. 14,96,816 belonged to the Srinagor estate, being mostly irrecoverable arrears from the time of the old proprietor. Steps should at once be taken to recommend for remission those balances which are found irrecoverable. The cost of management was Rs. 95,753, or 15 per cent. on the current demand. Rupees 1,09,793 were paid in liquidation of debts (Rs. 3,48,589) due by the estates, of which two (Lalpore and Malpa) are hopelessly involved, and endeavours are being made to sell portions of them to clear as much as possible of their debts, or to give up the management. Rupees 12,972 were spent on works of improvement.

The Phulberia estate is heavily indebted, and a portion of it must be sold to clear off its debts. The minor proprietors of this and of the Chauthan and Malpa estates made fair progress in their studies during the year. The Shahpur, Lugma, and Lalpore Patori estates suffered much from the early cessation of the rains; the crops fell below the average, and collections were consequently short. Some relief was given to the distressed tenants by employing them in digging drains and erecting embankments. In the worst localities half the demand was suspended.

The Surjapore estate, said to be the finest in Purneah, was under the Court of Wards from March 1874 to November 1883. During this period 93·7 per cent. of a total demand of Rs. 18,83,725 were realised by an establishment costing 4·1 per cent. A heavy debt of Rs. 12,67,948 was paid off, and Government securities for Rs. 44,730 and a cash balance of Rs. 26,421 were made

over to the proprietors. This result is stated to have been secured without selling any portion of the property or enhancing rents. The increase in the profits is stated to be due to efficient management, settlement of waste lands and the introduction of new ryots to extend cultivation. It is noted that a successful agricultural exhibition was held at Kissengunge in January 1883, in which the ryots of this estate took a prominent interest.

The Srinagor estate, also a large one in Purneah and the neighbouring districts, has a total rent and cess demand of Rs. 2,77,709, which, after payment of all charges, leaves a net balance of more than a lakh of rupees. The cost of management was 11 per cent. on the current demand for the year under report. The estate is held jointly in equal shares with the Buneli Raj. The collections of rents and cesses were 87 and 56 per cent. respectively. These unsatisfactory results were due to deficiency of crops in some parts of the estate.

The management of the Chanchal estate, under Mr. H. Reily, was satisfactory. The collections exceeded 100 per cent., and much work of improvement and utility was undertaken. A survey and settlement of the estate has been completed, and the tenants are in a fairly prosperous condition. The success of the manager in securing a proper settlement of all disputes regarding the classifying or rating of lands by village punchayats deserves special notice, as confirming the views on the subject which the Lieutenant-Governor has recently expressed in his report on the Rent Bill.

18. *Orissa Division.*—Of the ten estates under management, two (Panimando and Chuck Salim) were released during the year. Of the total demand of Rs. 2,18,139, Rs. 1,59,259, or 102 per cent. on the current demand of Rs. 1,55,129, were collected, against 109 per cent. in the previous year. The management charges were 10 per cent. on the current demand. Rupees 9,486 were spent on works of improvement, besides contributions of Rs. 1,725 and Rs. 594 to schools and dispensaries respectively. The balance at the end of the year was Rs. 1,24,832 in cash and Rs. 32,388 in Government securities. The ryots on the whole were tolerably comfortable; though there was some loss of crops there was no distress; and the relations between the tenants and the collecting agency continue satisfactory.

The results of the management of the Kanika estate were good, though a little less so than in the previous year. The collections in the Panimando and Sukinda estates (89 and 77 per cent.) were not satisfactory. A survey and settlement of the Sukinda estate is in progress, and, when completed, may be expected to afford facilities for better management.

19. *Chota Nagpore Division.*—Of the ten estates under management, one (Dhalbhoom) was released and one (Begoon Koodar) was taken charge of during the year. The current rent and cess demand was Rs. 3,79,279, and the arrears amounted to Rs. 2,21,650, of which 105 per cent. were collected during the year against 93 per cent. in the previous year. The debts due by the estates (Rs. 1,49,133) were reduced by Rs. 23,678. The cost of management amounted to Rs. 40,738, or 10 per cent. on the current demand. The Government securities belonging to the estates amounted to Rs. 4,51,324, of which the greater part belonged to the Chota Nagpore and Dhalbhoom estates.

The rental of the Dhanwar estate was very considerably raised by the recent resettlements, and a revision of these settlements has been ordered. The collections were only 77 per cent. on the current demand, owing to failure of crops and delay in concluding settlements which are now under revision. A survey and settlement will soon be made in the Serampore estate. The collections in the Chota Nagpore estate amounted to (rents) 116 and (cesses) 122 per cent. on the current demand, against 94 and 77 per cent. in the previous year. The cost of management was 11 per cent. against 10 per cent. in the previous year. Arrangements are being made for erecting a suitable residence for the minor. The survey operations in the estate have been completed. The Dhalbhoom estate has been released to the owner in a good condition. Its finances, its tenantry, and its agriculture made satisfactory progress under the management of the Court of Wards.

By order of the Lieutenant-Governor of Bengal,

A. P. MacDONNELL,

Secretary to the Government of Bengal.

No. 1881—988LR.

COPY forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for information and guidance.

No. 1882—989LR.

COPY, with copy of the Board's Report, submitted to the Secretary to the Government of India, Revenue and Agricultural Department, for information.

No. 1883—990LR.

COPY forwarded to the Appointment Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Under-Secretary to the Government of Bengal.

CALCUTTA,
The 20th November 1884.

C. E. G. & J. E. S.—Reg. No. 9791C—324—22-11-84.

REPORT

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1884-85.

Calcutta:
BENGAL SECRETARIAT PRESS.
1885.

No. 679*A*.

FROM P. NOLAN, ESQ.,

Officiating Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 12th September 1885.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

MR. REYNOLDS.

I AM directed to submit, for the information of His Honor the Lieutenant-Governor, the Board's report on the administration of Wards' and Attached Estates in the Lower Provinces for the official year 1884-85.

2. The annual returns of 53 estates did not reach the Board's office on the appointed date, the 1st of July, the districts of Lohardugga, the 24-Pergunnahs, and Backergunge being chiefly in default. The last return which could be incorporated in the report—that for the Kissengunge estate in Jessore—was not received until the 24th August. The returns for two estates* are still due, while those for four estates,† which were under management for only very short periods of the year, are blank

	Districts.	Estates.
* 1.	Jessore ...	Narail.
2.	Backergunge .	Jagat Narain Rai.
† 1.	Burdwan ...	Burdwan.
2.	Rajshahye ...	Tahirpore.
3.	Chittagong ...	Mong.
4.	Lohardugga ..	Harin.

3. The Commissioners' reports, which are also due on the 1st July, were received on the following dates :—

Patna	1st	July.
Burdwan	7th	,,
Orissa	7th	,,
Dacca	7th	,,
Bhagulpore	8th	,,
Rajshahye	14th	,,
Chittagong	17th	,,
Chota Nagpore	13th	August.
Presidency	7th	September.

As in the previous year, the report from the Presidency Commissioner was the last received. "There has been," he writes, "I regret to say, delay in the submission of this report, in consequence of non-receipt on due date of some of the annual returns and reports, in spite of previous warnings and repeated reminders. The annual return of the Satkhira estate reached this office on the 3rd August, and that of the estate of Mrs. Bruce of Kissengunge only on the 18th idem. The district reports were received in this office on the dates noted in the margin." The blame for delay rests ultimately with the managers of estates, from whom explanations will be taken. The Board were unwilling to submit their report until that of the Presidency Division was received, as it is the most important division in regard to the management of wards' estates; and the Board's report is consequently somewhat in arrear of the date on which it is due to Government.

Nuddea ...	9th	June.
Jessore ...	18th	,,
Moorshedabad ...	6th & 24th	,,
24-Pergunnahs ...	20th July.	
Khulna ...	24th August.	

4. The number of estates under the charge of the revenue authorities was 197, against 206 in the previous year. They were distributed as follows :—

Number of estates under management.

Divisions.	Wards' estates.	Attached and other estates.
Burdwan	19	...
Presidency	16	7
Rajshahye	15	1
Dacca	10	5
Chittagong	14	1
Patna	7	2
Bhagulpore	10	2
Orissa	7	1
Chota Nagpore	9	71
Total ...	107	90

Demand, collections, and remissions of rent.

5. The following statement shows, division by division, the result of rent collections:—

Divisions.	Rent due to estates.				
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		Rs.
Burdwan	6,66,835	4,56,705	4,10,039	89·7	2,43,178
Presidency	11,31,292	14,42,547	13,91,982	96·4	23,458
Rajshahye	4,84,430	9,16,920	8,32,306	90·7	83,749
Dacca	3,71,542	2,68,999	2,30,716	85·7	1,383
Chittagong	1,62,025	3,53,618	3,48,397	98·5	4,811
Patna	1,16,427	2,86,768	2,81,018	97·9	16,702
Bhagulpore	15,55,057	5,29,764	4,47,794	84·1	10,15,060
Orissa	41,227	1,46,938	1,48,906	101·3	3,098
Chota Nagpore	2,41,193	5,40,645	5,09,729	94·2	9,549
Total for 1884-85 ...	47,70,028	49,42,904	46,00,887	93·0	14,00,988
Total for 1883-84 ...	53,38,149	54,19,816	50,37,186	92·9	4,13,418
Total for 1882-83 ...	40,56,283	52,73,981	51,36,121	97·3	5,25,457
Total for 1881-82 ...	38,17,751	51,05,597	50,47,060	98·8	3,10,498
Total for 1880-81 ...	40,37,959	52,01,776	50,98,959	98·0	3,28,634

The demand has increased in the Rajshahye Division, in consequence of the assumption of charge of the Dighaputtea estate, but on the whole there has been a considerable decrease, owing to the release of the Mysadul, Surajpore, and part of the Satkhira estates.

Collections.

6. The proportion borne by realizations to the current demand is not a good test of the efficiency of collections when applied to a short period only, as it takes no account of arrears. But it is a very practical test of the result of operations covering a series of years, and it is the test generally used by the private landowner. What he desires is that his real income shall be as great as that entered on his rent-roll, and it matters little to him that a part of the collections are, really or in name, on account of arrears, and that his receipts vary slightly from year to year.

The following statement shows the results obtained upon wards' estates in this respect during the last nine years, and corresponding figures are given in regard to Government estates for the sake of comparison :—

Years.	Wards' estates.	Government estates.
1884-85	93·0	97·5
1883-84	92·9	96·1
1882-83	97·3	108·8
1881-82	98·8	99·4
1880-81	98·0	104·8
1879-80	95·6	101·9
1878-79	105·9	100·0
1877-78	102·6	87·2
1876-77	85·0	99·6
Average of nine years ...	96·5	99·5

It will be observed that on Government estates a close approximation has been made during the period in question to what was described in the Resolution of Government on the Board's Revenue Administration Report for 1877-78 as the healthy state, in which collections, taken one year with another, equal the full current rental of the property, and the management may be said to be so far entirely satisfactory. The procedure for the collection of rent on Court of Wards' estates is the same as that adopted in the case of Government demands, and the agency employed is somewhat more expensive. The slight inferiority in the results obtained must be attributed to two causes—the incomplete adjustment on private estates of the assessment to the value of the land, and the imperfection of the zemindari accounts, which, though sometimes excellent, are in many cases not only defective, but even falsified for the purpose of showing a rental larger than that which really exists. Considering the difficulties experienced, particularly at first, in working with such accounts, it is not surprising that the collections, as compared with the nominal income, are deficient on the average by 3·5 per cent., and as compared with the realizations on Government estates by 3 per cent. The Board have no reason to complain of any general slackness in making collections. Managers appear to take more interest in this department than in any other part of their duties.

In the year under report the collections were, as far as the percentage is concerned, almost identical with those of 1883-84, and both years have given results below the average. This is due to the indifferent harvests in the Burdwan, Bhagulpore, and Rajshahye Divisions. In Dacca the collections have been unsatisfactory for many years, although the ryots are in a comparatively prosperous condition. In the Dacca and Mymensingh districts of that division exceptional difficulties are experienced by reason of the radically bad system on which zemindars have kept their accounts, and the consequent uncertainty as to the demands really valid. The Manager of Dhankoora, the largest estate in the division, reports that "in the time of the late proprietors, the naibs, tehsildars, and other collecting agents in Mymensingh used to keep no proper records, but would satisfy the zemindars by showing a fictitious and an inflated rent roll of an increased jumma, adding that they have been able to effect an enormous increase from year to year, which I have found the ryots know nothing of. At the time of collecting rents from, and giving dakhilahs to, ryots they used to give receipts for arrear and current demand, so that the ryots could not know how much was current and how much arrear. They used to be kept altogether in the dark about the rates of rental payable by each." It is hoped that the Bengal Tenancy Act will effect a great reform in this system of keeping accounts, and that the estates which may hereafter come under the management of the Court of Wards will have been favourably affected by the general improvement.

Considerable attention was given during the year to the work of classifying the arrears, and the bad and irrecoverable balances were reduced from Rs. 14,46,852 accruing before the estates were brought under management, and Rs. 2,19,813 since accumulated, to Rs. 3,68,879 and Rs. 1,87,941, respectively, making a total decrease of Rs. 11,09,845. The three estates in which systematic enquiry is most needed for this purpose are—Srinagar, Sultangacha, and Dhankoora. On the first two the progress made has been satisfactory, but with regard to Dhankoora little or nothing has been done: the doubtful and disputed balances have, indeed, increased from Rs. 1,26,413 to Rs. 1,96,366. A change is contemplated in the management of this estate.

Balances.

7. In the Government Resolution on the Court of Wards' annual report for the year 1883-84 attention was drawn to the large outstanding balances which had during that year attained unusual dimensions. The arrear demand at the commencement of 1884-85 was Rs. 50,68,046—a sum nearly equal to the annual income of the estates. At the end of the year it was Rs. 40,21,638, or 70 per cent. of that income. A balance of this amount, that is, of seven to eight months' rent and cesses, may be considered as normal in wards' estates under present conditions. The arrears on Government estates at the end of the last financial year amounted to 43 per cent. of the current demand, or five months' income.

The balances are classified in the following table:—

Divisions.	Current demand.		Due when the estates were taken in charge.								Accrued after the estates were taken in charge.											
	Rent.	Cesses.	Bad and irrecoverable.		Doubtful and disputed.		Doubtful; not disputed.		Good and in process of recovery.		Not realizable before the close of the year.		Bad and irrecoverable.		Doubtful and disputed.		Doubtful; not disputed.		Good and in process of recovery.		Total.	
			Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
1	2		3		4		5		6		7		8		9		10		11		12	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	4,56,705	17,502	1,42,092	2,658	18,745	125	23,032	815	25,107	1,282	27,441	3,278	27,965	2,732	11,852	1,696	24,458	1,231	1,69,651	12,164	4,70,343	25,981
Presidency	14,42,547	82,396	5,525	349	32	1	1,948	74	4,405	120	1,53,971	13,770	25,529	1,327	2,831	94	7,644	189	9,56,514	65,872	11,58,399	81,796
Rajshahye	9,13,920	30,951	25,805	634	13,890	174	7,158	150	1,23,965	8,596	39,370	1,473	19,367	592	3,846	95	3,782	133	2,48,097	15,155	4,85,280	27,002
Dacca	2,68,999	14,360	79,268	2,162	8,625	1,003	767	35	22,882	1,797	31,161	1,672	30,834	2,665	14,873	923	6,212	28	2,13,853	20,360	4,08,475	30,645
Chittagong	3,53,618	30,691	.....	.....	.....	.....	2,075	324	12,592	3,158	13,283	838	1,364	81	360	48	31,008	3,208	1,01,783	8,311	1,62,465	15,968
Patna	2,86,768	8,787	.....	.....	.....	.....	.....	.....	4,413	154	21,338	1,269	2,520	377	.....	.....	9,458	593	70,022	4,676	1,07,751	7,069
Bhagulpore	5,29,764	17,636	1,08,037	2,269	71,458	2,195	46	.....	1,48,404	4,941	.....	.....	50,667	2,062	26,042	1,113	4,842	177	2,12,769	15,479	6,22,265	28,236
Orissa	1,46,938	6,644	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,639	723	4,836	455	358	101	20,328	5,181	36,161	6,460
Chota Nagpore	5,40,645	1,04,955	41	39	151	18	.....	.....	4,967	334	12,670	2,737	7,883	614	9,292	1,593	14,469	791	2,15,771	75,972	2,65,244	82,098
Total for 1884-85	49,42,904	3,13,922	3,60,768	8,111	1,12,901	3,516	35,026	1,398	3,46,735	20,382	2,99,234	25,037	1,76,768	11,173	73,932	6,017	1,02,231	6,451	22,08,788	2,23,170	37,16,383	3,05,255
Total for 1883-84	54,19,816	3,45,859	14,35,023	11,829	40,522	1,473	99,769	940	3,15,438	12,723	3,55,344	35,039	2,08,472	11,841	75,044	9,374	2,01,028	7,719	25,68,728	2,90,809	52,99,368	3,81,247
Total for 1882-83	52,73,981	3,46,057	4,45,220	4,802	98,913	3,588	1,64,796	3,220	1,62,406	9,410	3,52,195	41,661	99,545	5,692	83,297	4,511	1,44,194	8,195	21,13,535	2,78,030	36,64,101	3,59,109
Total for 1881-82	51,05,597	3,40,808	2,13,331	4,155	71,136	3,198	2,17,662	5,441	1,76,325	8,440	2,24,165	25,765	1,83,293	13,041	83,306	8,307	1,57,564	6,710	22,50,607	2,79,402	35,77,389	3,54,459
Total for 1880-81	52,01,776	3,49,809	2,73,319	5,014	1,23,788	4,182	1,44,601	1,612	1,65,533	11,410	1,88,866	25,326	1,96,163	12,745	1,17,200	9,624	1,43,381	4,611	24,56,912	3,32,441	38,09,763	4,06,965

The arrears, considered with reference to the annual rental, are largest in the Dacca Division, where out of 14 estates for which figures are supplied only two can be said to be free from overgrown balances. The following estates show to particular disadvantage:—

Estate.	Current rent demand.	Balance of rent due.
	Rs.	Rs.
Dhankoora	1,27,086	2,49,977
Poorna Chandra Rai*	1,813	10,983
Rukini Kant Rai	11,028	21,169
Bepin Behari Das	2,805	8,401
Jagat Kishore Acharjya*	84,183	97,592
Total ...	2,26,915	3,88,122

In the Burdwan Division also the balance is in excess of the current rental. On the Sultangacha estate the current demand is Rs. 1,51,842, and the arrear balance is Rs. 2,41,647, although the remissions amounted to Rs. 2,31,752. In Bhagulpore the current demand is Rs. 5,29,764, and the balance Rs. 6,22,265, although as much as Rs. 10,08,122 was remitted during the year on the single estate of Srinagar. Some of the arrears may be considered nominal, as those on account of the instalment of rent on the Pangri Kallan estate in Chota Nagpore, which falls due on the last day of the official year. Even if realized on that date in the interior it cannot be brought to credit on the manager's books until the following day, and must therefore appear as a balance in every annual report. There are many estates in which a part of the rent is thus payable so late in the year as to render realization and account before the end of March impossible, and the Board contemplate making some changes in the dates on which instalments are payable in order to obviate this inconvenience. On the Dhanwar estate, in Chota Nagpore, considerable arrears exist according to the returns, in which the demand is entered at an enhanced rate, which was after the close of the year reduced by order of Government. When the accounts are made out according to the modified rates now prescribed, these arrears will for the most part disappear.

The suspension of demands in bad seasons is a legitimate cause of arrears, and the difficulties experienced when an estate first comes under the management of the Court, and immediately before its release, when the ryots wish to keep something in hand wherewith to salute the proprietor on his assuming charge, must also be considered. But undoubtedly the really bad cases occur where the proprietors have left their affairs in confusion, either the result of bad management, or purposely created to conceal unauthorized enhancements of rent demands. On these estates the only efficient remedy is to be found in a survey and record of rights. As noticed in the 17th paragraph of this report, the application of this remedy has been in some degree deferred, pending the settlement of the questions now solved by the Bengal Tenancy Act, but it will now be undertaken in all suitable cases.

* The estates of Poorna Chandra Rai and Jagat Kishore Acharjya were under management for five and seven-and-a-half months respectively in the year 1884-85, and the demands shewn are for these few months, and not for the entire year.

Payment of Government revenue.

8. The following statement shows, division by division, the extent to which the Government revenue was paid :—

Division.	Revenue due from estates.			
	Arrear demand.	Current demand.	Payments.	Balance after deducting remissions.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Burdwan	11,887	1,75,638	1,75,215	11,005
Presidency	27,923	6,50,535	6,45,670	33,920
Rajshahye	1,194	2,77,878	2,74,725	4,675
Dacca	7,211	52,820	49,326	10,544
Chittagong	5,079	1,51,973	1,47,410	9,435
Patna	2,889	55,554	57,851	577
Bhagulpore	.....	1,44,874	1,43,838	44
Orissa	.....	31,835	31,810	6
Chota Nagpore	223	35,965	36,188	.....
Total for 1884-85 ...	56,406	15,77,072	15,62,033	70,206
Total for 1883-84 ...	71,975	18,96,799	18,49,891	1,15,116
Total for 1882-83 ...	1,10,530	18,90,698	19,18,561	72,215
Total for 1881-82 ...	1,63,241	18,03,076	18,59,180	1,00,991
Total for 1880-81 ...	2,54,299	17,84,572	18,67,461	1,69,546

The result is unsatisfactory, the payments having fallen short of the current demand, and the arrear consequently showing an increase. There was considerable balance against the Chowghoria estate in Burdwan, which was also in arrear last year, though it is in a perfectly solvent condition. There is a difficulty in arranging for the discharge of the revenue of some joint tenures on that estate, but it should not prove insuperable. In the Presidency Division Rs. 27,730 are entered as due from the Nashipore Debutter estate. It is said that the account has been cleared after the close of the year. The Nuddea estate shows a balance of Rs. 4,267, which should not have been included in the accounts, as it was not really due until after the close of the year. The percentage of arrears to demand is greatest in the Dacca Division, where Rs. 8,438 were due from the Rukini Kant estate, since released.

Cess collections and cess payments.

9. The following statement shows the result of cess collections and cess payments :—

Divisions.	Cesses due to estates.					Cesses due from estates.			
	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Arrear demand.	Current demand.	Payments.	Balance after deducting remissions.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	22,293	17,502	12,993	74·2	821	4,917	24,861	23,683	6,027
Presidency	76,187	82,396	76,084	92·3	744	33,666	1,04,431	1,28,273	10,092
Rajshahye	24,293	30,951	27,945	90·2	297	1,690	45,492	46,477	755
Dacca	28,558	14,360	12,173	84·7	101	5,077	22,012	20,713	6,413
Chittagong	15,744	30,691	30,141	98·1	402	5,558	33,065	32,148	5,264
Patna	6,893	8,787	8,437	96·0	231	1,482	20,332	22,958	254
Bhagulpore	31,626	17,636	13,919	78·9	7,123	237	31,707	31,125	337
Orissa	7,447	6,644	7,570	113·9	61	27	8,677	8,644	38
Chota Nagpore ...	84,977	1,04,955	1,03,774	98·8	3,799	3,798	1,21,482	1,23,737	1,478
Total for 1884-85 ...	2,98,018	3,13,922	2,93,036	93·3	13,579	56,452	4,12,059	4,37,758	30,658
Total for 1883-84 ...	3,87,989	3,45,859	3,36,504	97·2	15,990	53,615	4,91,010	4,82,398	56,498
Total for 1882-83 ...	3,62,483	3,46,057	3,25,730	94·1	23,830	69,787	4,38,913	4,58,082	53,042
Total for 1881-82 ...	4,09,501	3,40,808	3,76,939	110·6	19,651	80,191	4,25,538	4,37,007	63,330
Total for 1880-81 ...	4,06,952	3,49,809	3,45,803	98·8	3,484	95,127	4,33,370	4,43,439	85,848

The collections of cesses correspond very fairly with those of rent, and indicate that there is no exceptional difficulty in realizing this class of demands. In Burdwan and Bhagulpore only are the results obtained decidedly inferior, but this deficiency is balanced by larger collections elsewhere. The remarks made on the subject of the realization of rent therefore apply to cesses also, which have now become almost a part of the rent, and should be collected with the same facility.

Rent and cess collections.

10. The following statement shows the results of the collections of rent and cesses taken together :—

YEAR.	Arrear demand.	Current demand.	Total.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Total for 1884-85	50,68,046	52,56,826	1,03,24,872	48,93,923 (a)	93·0	14,14,567	40,21,638
Total for 1883-84	57,26,136	57,65,675	1,14,91,811	53,73,690 (b)	93·2	4,29,408	56,80,615
Total for 1882-83	44,18,766	56,20,038	1,00,38,804	54,61,851 (c)	97·0	5,49,287	40,23,210
Total for 1881-82	42,27,252	54,46,405	96,73,657	54,23,999 (d)	99·5	3,30,149	39,31,848
Total for 1880-81	44,44,911	55,51,585	99,96,496	54,44,762 (e)	98·0	3,32,118	42,16,728

(a) Includes advance collections of Rs. 5,256. (b) Excludes, after adjustment, advance collections of Rs. 8,098 in previous year. (c) Excludes, after adjustment, advance collections of Rs. 4,456 in previous year. (d) Includes advance collections of Rs. 12,336 (e) Excludes, after adjustment advance collections of Rs. 2,888 in previous year.

The percentage of collections on the current demand is not quite equal to that in the preceding year, but the balances have been greatly reduced.

Rent to superior landlords.

11. The year opened with an arrear demand of rent due to superior landlords amounting to Rs. 1,13,017, and the current demand was Rs. 2,83,079, making a total of Rs. 3,96,096. Of this Rs. 2,76,912* were paid and Rs. 4,788 remitted, leaving an unpaid balance of Rs. 1,13,755, of which Rs. 48,500 represent current and Rs. 65,255 arrear balance. The balance is heaviest in the Dacca Division, in which it amounts to Rs. 41,302. Of this Rs. 10,963 and Rs. 13,228 are shown against the Dhankoora estate in Dacca and the released estate of Poorna Chandra Rai in Furreedpore. Next comes the Presidency Division with a balance of Rs. 38,725, of which Rs. 18,867 are due from the Satkhira estates in Khulna.

* Excludes, after adjustment, advance collections of Rs. 641 in previous year.

Debts due by estates.

Bond and decreed debts.	Zaripeshgi debts.
Rs.	Rs.
† 36,34,777	2,27,322
‡ 4,61,851	42,413
§ 4,674	9,101
‖ 31,68,252	1,75,808

Districts.	Estates.	Amount.
		Rs.
Midnapore ...	Basudebpore.	2,82,001
Moorshedabad	Nashipore Debutter.	1,13,618
Khulna ...	Satkhira ...	1,27,673
Dacca ...	Dhankoora ...	1,37,484
Mymensingh	Jagat Kishore Acharjya.	3,07,893
Patna ...	Koer Sukraj Bahadoor.	1,84,189
Durbhunga...	Narhan ...	1,41,829
Hazaribagh...	Dorunda ...	1,21,488
Ditto ...	Satgawan ...	2,01,043

12. Out of 197 estates under management during the year, 148 were in debt. The liabilities amounted to Rs. 38,62,099,† the payments to Rs. 5,04,264,‡ and the sum of Rs. 13,775§ was reduced by compromise, leaving a balance of Rs. 33,44,060.‖ Seventy of the indebted estates are in the Chota Nagpore Division, where the Encumbered Estates Act is in force. The estates most involved at the close of the year are shown in the margin.

Management charges.

13. The following statement shows the cost of management in each division :—

Divisions.	Manager's pay, commission, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total charges shown in columns 2 to 4.	Percentage of total charges shown in column 5 on current rent and cess demand of estates.	Percentage of charges shown in column 2 on current rent and cess demand of estates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Burdwan	55,911	1,726	4,869	62,506	13·1	11·7
Presidency	1,23,037	1,954	2,400	1,27,391	8·3	8·0
Rajshahye	1,05,109	7,758	13,391	1,26,258	13·3	11·0
Dacca	33,055	936	2,368	36,359	12·8	11·6
Chittagong	43,222	2,212	8,577	54,011	14·0	11·2
Patna	36,746	401	7,136	44,283	14·9	12·4
Bhagulpore	71,340	1,594	3,315	76,249	13·9	13·0
Orissa	14,430	1,116	518	16,064	10·4	9·3
Chota Nagpore	55,768	413	27,424	83,605	12·9	8·6
Total for 1884-85 ...	5,38,618	18,110	69,998	6,26,726	11·9	10·2
Total for 1883-84 ...	6,08,983	21,057	72,434	7,02,474	12·1	10·5
Total for 1882-83 ...	5,63,405	32,837	91,038	6,87,280	12·2	10·0

There has been during the last three years very little change in the cost of management. The charges amounted to Rs. 6,26,726, or 11·9 per cent. on the current rent and cess demand of Rs. 52,56,826, against 12·1 per cent. in the previous year. Excluding the charges for the construction and repairs of cutcherry buildings (Rs. 18,110), and for the survey and settlement of properties (Rs. 69,998) the cost is reduced to Rs. 5,38,618, or 10·2 per cent. on the demand against 10·5 per cent. in the previous year. The percentage varies in the different divisions, being highest (13 per cent.) in the Bhagulpore Division and lowest (8 per cent.) in the Presidency Division, in which the average is reduced by the low rate of charges in the Nashipore and Syudpore estates.

General management rate.

14. An important change was introduced at the commencement of the year under report in the incidence of the rate on rent and cesses, from the proceeds of which the expenses of superintending the management of wards' and attached estates are defrayed. The rate had previously been fixed on a graduated scale, decreasing in proportion to the increase in the rent roll—from Rs. 4-6 per cent. on estates with an income of less than Rs. 1,000, to 7 annas per cent. on estates with an income exceeding Rs. 20,000. This differential rate has now been replaced by an all-round charge of one per cent. on the current demand of rent and cesses combined. There is also a 4-anna rate for treasury expenses, which was formerly levied on rent only, but during the current year was applied to cesses also.

The substitution of a uniform for a graduated rate has greatly simplified the accounts, and relieved the smaller estates. But if applied to an estate so large as that of the Burdwan Raj, brought under management at the close of the year, the charge would be greatly in excess of the cost of the services rendered. In submitting the budget for 1886-87, the Board will make such proposals as may seem necessary for a revision of the rules.

The sanction of the Board was formerly held sufficient for all charges payable from the rate. It has been ruled during the year under report that as the receipts and charges of the rate form a part of the general account of Government, and are not dealt with as forming a separate fund, having a distinct balance on the Accountant-General's books, no alteration can be made in establishments paid from the rate without the previous sanction of Government. This change involves a certain increase in correspondence.

The balance at credit of the rate at the commencement of the year was Rs. 7,648, the receipts were Rs. 55,020, the disbursements Rs. 56,293, leaving at the close of the year a surplus of Rs. 6,375. The rate therefore satisfied, as nearly as possible, the principle upon which it was fixed, that of securing an equilibrium between income and expenditure.

15. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., and works of improvement:—

Works of improvement.

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immoveable property.	Improvement of land and property and benefit of ward.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Burdwan	1,597	608	6,971	4,924
Presidency	7,929	2,765	42,626	6,495
Rajshahye	4,476	3,786	18,568	6,048
Dacca	597	104	804	.....
Chittagong	1,209	642	5,710	2,321
Patna	18,765	1,227	8,893	5,739
Bhagulpore	2,002	1,021	4,878	8,131
Orissa	2,549	780	3,480	1,177
Chota Nagpore	2,573	462	5,475	39,287
Total for 1884-85 ...	41,697	11,395	97,405	74,122
Total for 1883-84 ...	39,989	19,445	90,431	1,20,493
Total for 1882-83 ...	34,478	16,252	1,23,593	72,576

The subscriptions and donations to schools amounted to Rs. 41,697 against Rs. 39,989 in the previous year. The large expenditure in the Patna Division was met principally from the funds of the Sasseram Endowment estate for the construction of the new madrassa building. The contributions in aid of dispensaries have decreased from Rs. 19,445 to Rs. 11,395, chiefly in the Burdwan Division, in consequence of the release of the Mysadul estate in Midnapore. The expenditure in maintaining in efficient condition estates, buildings and other immoveable property has increased from Rs. 90,431 to Rs. 97,405; this is due to the large expenditure in the Presidency Division, in which Rs. 23,956 were spent from the funds of the Nuddea estate, principally for the restoration of the archways leading to the Nuddea family residence. The expenditure on works of improvement has decreased from Rs. 1,20,493 to Rs. 74,122, mainly in the Burdwan and Presidency Divisions. In the former division the decrease is due to the release of the Mysadul estate; in the latter division it is due to the Orphangunge estate in the 24-Pergunnahs, in which the large sum of Rs. 36,965 was spent in the previous year, having been transferred, during the year under review, to the khas mehal department. The expenditure in the Chota Nagpore Division has been augmented by an outlay of Rs. 22,021 for the erection of two bungalows at Ranchi in the Chota Nagpore estate in Lohardugga.

If the expenditure upon the Ranchi bungalows be deducted, the remaining amount spent on agricultural improvements was Rs. 52,101, or about one per cent. on the income of the estates under management. In the Burdwan Division attempts were made to introduce the Beheea sugar mills, chain pumps, an improved plough, potatoes, and Carolina paddy. In the Presidency Division potatoes and the Bombay sugar-cane were introduced with success on one estate, and some Beheea sugar-cane mills were purchased. In Rajshahye something was also spent on the purchase of improved sugar-cane mills, ploughs, and seeds, and jungle was cleared to a small extent. Of Rs. 8,131 spent in Bhagulpore, Rs. 7,690 came from the funds of the Chanchal estate, on which, under the able superintendence of Mr. Reily, a considerable amount of good work was done in improving roads and markets, planting bamboos, and settling Sonthals. In Patna a valuable work is noticed—the reconstruction of an ancient irrigation work in the estate of Despati Sing in Shahabad. The cultivation of the potato was introduced in the Sasseram estate in that district. The principal works in all the divisions were those connected with the storage and distribution of water, as embankments, channels for irrigation, and drainage works.

It is believed that, apart from all experimental and doubtful projects, there is in wards' estates a great field for effecting obvious improvements. On Government estates the sum granted during the year for such works was Rs. 1,12,057, or 3·9 per cent. on the current demand, and estimates had been received for a much larger amount. On some wards' estates it is impossible to effect substantial improvements, as large debts have in the first instance to be paid; but looking to the fact that Rs. 4,76,567 were invested in Government securities during the year, it is evident that want of funds is not the only reason for the inadequacy of the works undertaken. In the whole division of Dacca there was no expenditure on improvements. It is believed that the action of managers in this respect is influenced by the example of the less intelligent of the private owners of land, and that they do not always sufficiently realize that it is the policy of Government rather to expend on remunerative works than to hoard the surplus accumulation of wards' estates. Many managers also want both the will and the ability to plan and supervise works of agricultural improvement. Now that an Agricultural Department has been created, managers should be able to obtain more readily skilled advice which will facilitate the execution of beneficial works on a larger scale. It is certainly matter of regret that during the year the expenditure on law charges was three times as much as that upon agricultural improvements.

Total receipts and disbursements.

16. The year opened with a cash balance of Rs. 16,83,093 and the receipts during the year were Rs. 57,73,065, including (in addition to rent and cess collections) Rs. 73,064 on account of interest on Government securities, Rs. 2,13,842 being loans taken or proceeds of sale of lands or securities, Rs. 1,16,197 on account of debts recovered, and Rs. 4,76,048 obtained from other sources. The total disbursements were Rs. 57,65,007, including (besides payments on account of revenue, rent, cesses, management, rates, debts, schools, dispensaries, works of improvements, &c.) Rs. 1,64,788 for law charges, Rs. 6,57,254 for the maintenance of proprietors and their families and social and religious ceremonies, Rs 67,722 for the education of wards, Rs. 9,07,974 for miscellaneous charges, and Rs. 4,76,567 and Rs. 15,209 for investments in Government securities and landed property respectively. The cash balance at the close of the year was Rs. 16,91,151, besides Government securities to the value of Rs.19,49,562.

Surveys and record of rights.

17. During the year under review surveys and the preparation of records of rights were carried on in 19 estates,* as will be seen from the account given of each estate in the body of the report. The only estate from which a completion report has been received is that of Sasseram, in Shahabad, where an accurate map was made, and the liabilities and position of each ryot were duly recorded, no change being made in the rents. In accordance with the orders of Government, no new surveys on a large scale were undertaken, pending the settlement of the provisions of the Bengal Tenancy Act. Orders have recently been passed for the survey of the large estate of Srinagar, in Bhagulpore, and proposals as to other estates are under consideration.

* Districts.		Estates.
Burdwan	...	Modhupore.
Bankoora	...	Supur.
Midnapore	...	Jhargram.
Ditto	...	Nischinta.
Ditto	...	Malighati.
Ditto	...	Nyabasan.
Dinagepore	...	Chooramon.
Rungpore	...	Burdhankotee
Chittagong	...	Raj Krishna Banerjee.
Ditto	...	Fuzl Ahmed.
Ditto	...	Asad Ali Khan.
Ditto	...	Fuzl Ali Khan.
Noakholly	...	Courjon.
Tipperah	...	Basharat Ali Chaudhuri.
Shahabad	...	Sasseram.
Maldah	...	Chanchal.
Cuttack	...	Sukinda.
Hazaribagh	...	Serampore.
Lohardugga	...	Chota Nagpore.

In its orders on the Board's report on the administration of wards' and attached estates for 1882-83, the Government of India brought to notice the importance of making arrangements for the correct maintenance of survey records, and especially of giving effect to all changes in the record of rights. All Commissioners were thereupon requested to report whether any, and, if so, what systematic arrangements have been made for keeping up the maps and records of surveys and settlements in the wards' estates, in which the operations have already been completed or are in progress. On receipt of

their replies the Board issued the following resolution for the information and guidance of all divisional and district officers and managers of estates :—

"The replies received from Commissioners sufficiently show that, as a general rule, no special establishment is required for the maintenance of the record of rights and of the survey papers in wards' estates. In places where there are special agencies there ought to be no difficulty in bringing to light changes among the tenants. Where such special agencies do not exist, the managers will have to look to their tehsil establishments for the necessary information. No changes in the sherista should be made until the manager has satisfied himself by personal enquiry that the change has actually taken place. In no case will the Court of Wards' officers be allowed to decide disputes; their function is to note changes and correct and maintain the records. In the establishment of the manager of every estate there is an officer who has charge of the ordinary records of the estate, and the looking after the survey papers should be entrusted to him as a part of his duty. The correction of the maps will be necessary only when holdings are sub-divided, or a transfer of a portion of a holding is made, or any extension of cultivation is carried out. For this purpose it will be sufficient to depute amins to make an occasional measurement of particular lands. But it is doubtful whether in any estates it will be necessary to entertain a permanent establishment for this purpose. Information will be given by the tehsil officers, and in most cases these very officers will be the agency by which the local measurement of the lands and consequent correction of the maps will be made. If the services of an amin are temporarily required, they can be entertained after the usual sanction previously obtained.

"All managers of wards' estates should satisfy themselves by frequent inspection that the papers are in good order and not worm-eaten, and Commissioners and Collectors, whenever they inspect a manager's office, should see that these orders are carefully carried out."

The Board have also lately given directions under which the Director of the Agricultural Department, in the course of his tours, will inspect the offices of managers, and examine the system in force for maintaining the maps and records, reporting the results of his enquiries to the Board.

Operation of the certificate procedure.

18. The following statement illustrates the working of the certificate procedure :—

Divisions.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of rent covered by certificates made in 1884-85 for the recovery of arrears due from estates.	Total annual rental of estates.	Percentage of column 9 on column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
Burdwan	1,436	779	2,215	908	1,229	78	1,307	48,821	4,56,705	10·6
Presidency	660	1,866	2,526	1,485	588	453	1,041	54,865	14,42,547	3·8
Rajshahye	971	705	1,676	1,072	370	234	604	26,477	9,16,920	2·8
Dacca	1,871	1,706	3,577	2,307	1,073	197	1,270	28,870	2,68,999	10·7
Chittagong	406	828	1,234	942	153	139	292	28,822	3,53,618	8·1
Patna	347	127	474	320	100	54	154	8,327	2,86,768	2·9
Bhagulpore	1,043	1,317	2,360	1,172	596	592	1,188	26,168	5,29,764	4·9
Orissa	76	207	283	206	27	50	77	6,477	1,46,938	4·4
Chota Nagpore ...	275	465	740	452	113	175	288	25,185	5,40,645	4·6
Total for 1884-85 ...	(a) 7,085	8,000	15,085	8,864	4,249	1,972	6,221	2,54,012	49,42,904	5·1
Total for 1883-84 ...	6,768	12,608	19,376	12,281	4,234	2,861	7,095	3,56,137	54,19,816	6·5
Total for 1882-83 ...	7,759	12,409	20,168	13,400	4,626	2,142	6,768	Figures not available.	.....	.....
Total for 1881-82 ...	5,143	12,923	18,066	10,121	4,675	3,270	7,945		.....	.....

(a) The discrepancy between this number and that shown in column 8 against 1883-84 is in consequence of the exclusion of ten cases pertaining to the estate of Asad Ali Khan in Chittagong, released during the year from the management of the Court of Wards.

There has been a decrease in the number of certificates filed and pending, and in the amount of rent they cover—results which are satisfactory. The decrease in the number of institutions extends to every division, and is most marked in Rajshahye and Chittagong. The proportion of rent collected by this procedure was largest in Dacca, where the realizations were worst, and smallest in Patna, where it is said certificates are only issued in the case of ryots who can pay, but refuse to do so. It is obvious that a few certificates issued against defaulters selected with care will produce a greater effect, and facilitate collections more, than a large number filed against ryots indiscriminately.

Condition of the tenantry.

19. The condition of the tenantry was good during the year in the eastern divisions, Chittagong and Dacca, and also, with some exceptions, in Orissa. In Bhagulpore, Rajshahye, Patna, Chota Nagpore, and the Presidency Division it varied a great deal on different estates, as explained in the body of the report, with the character of the harvests. In Burdwan the partial failure of the crops caused some distress on all estates, and to the poorer class of ryots the year is said to have been one of considerable embarrassment.

The relations between the managing agency and the ryots have been generally satisfactory. On the Dhankoora estate, in Dacca, there have been serious disputes, and the Board contemplate effecting a change in the management. The settlement of Nyabasan, in Midnapore, at enhanced rates, alleged to have been agreed upon between the late proprietor and the representatives of the ryots, has also caused considerable friction.

Education of wards.

20. The minor wards of a suitable age are, as a rule, educated in the zillah and other schools of their own districts. On attaining the age of 18 they are instructed in zemindari accounts, and in the management of their estates. It is satisfactory to observe that two—Gyanendra Kumar of Nischinta, in Midnapore, and Hara Gobind Lashkar of Mymensingh—have passed the Entrance Examination of the Calcutta University.

The minor, Bhoodeb Mukerji, of Sultangacha, in Hooghly, is reading in Calcutta; but his health is bad, and he has not made much progress. The Kumar of Nuddea, who is under the tuition of Mr. Oswell at Berhampore, prosecuted his studies with some success. Kumar Ranjit Singh, of Nashipore, in Moorshedabad, has been attending the Berhampore college, and is now learning zemindari work. The Cassimbazar minor, who is eight years of age, is being taught the vernacular by a pundit. The elder Narail minor is learning zemindari management; the younger minor is studying in the higher class English school at Narail. The younger Satkhira ward is in the Calcutta Hindu school, and has made tolerable progress in his studies; while his elder brother, who attained his majority on the 10th April 1885, was during the year initiated in zemindari management. The minor of Chooramon, in Dinagepore, studied under a tutor at his own home, until he was removed to Bankipore for his education and placed under Baboo Bussunto Coomar Guho, one of the masters of the Dacca collegiate school. All the four sons of the late Rajah of Dighaputtea, in Rajshahye, have been placed under Baboo Asvini Coomar Banerjee, who is their tutor and guardian, and with an assistant tutor supervises their education in the Rajshahye collegiate school. The services of the gymnastic teacher of that institution have been secured to look after the physical education of the wards. The Principal reports favourably of their conduct and attendance, except as to the fourth ward, who was absent on sick leave. The elder and younger minors of Dhankoora in Dacca are in the Dacca collegiate school, and have been promoted to the fifth and sixth class respectively. The former is reported to be indolent; the latter is of a much more active character. Saiyed Hossain Hyder, son of the ward Saiyed Basharat Ali Chaudhuri, of Tipperah, is backward in his education. He has now been removed from the Dacca collegiate school to Comillah, with the view of teaching him zemindari management. The Narhan minor, who is in the Patna collegiate school, has not made satisfactory progress in his studies, owing partly to some want of application and attention, and partly to his delicate health. He, however, acquitted himself fairly at the annual examination lately held, and has been promoted to the sixth class. Baboo Bhugwan Chandra Dutt, third teacher of the Patna collegiate school, is now the minor's tutor and guardian. The eldest Srinagar minor, who is in the fourth class of the Bhagulpore Government school, is reported to be well-behaved, but to have made no great progress in his studies. The second and third minors are with their mother at Srinagar, in Purneah. They have a Bengali tutor. The Chanchal minor, who continues to live with his tutor in Calcutta, and to attend the Hindu school, is reported to have made fair progress in his studies; but his attendance has not been regular. He is said to ride fairly well. The Maharajah of Chota Nagpore is learning the system of zemindari management, and evinces much quickness in understanding the principles of accounts. Mr. Collinson, the late guardian, and his successor, Mr. Peppe, expressed a good opinion as regards the Maharajah's conduct and character. He speaks and writes Hindi with great fluency, and speaks English fairly.

Changes in the law.

21. No changes have been made in the laws administered in the Wards' and Attached Estates' Department.

22. The following pages are as usual devoted to describing the management of the more important estates, division by division. Estates of which the Court of Wards has taken or relinquished the charge are noticed in some detail. Other estates have also been mentioned where the history of their administration presented any special points of interest.

SECTION I.

BURDWAN DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Burdwan.	Khandari ...	Fakir Lal Gossain ...	21	Act XL of 1858 ...	1877	1,007	4,686	884	6,577	13,122	649	13,771	5,551	21,089	1,575	9,738	317	10,055	73·0	2,500	5,146
		Chit Ghunnoo Lal Gossain	16																		
	Chowghoria ...	Abdul Salim	19	Ditto ditto ...	1879	21,185	.....	2,210	23,395	37,652	1,480	39,132	39,215	69,285	4,160	28,031	953	28,984	74·0	.....	3,214
	Modhupore ...	Girindra Narain Singh	18	Act IX (B.C.) of 1879	1880	11,856	1,038	951	13,845	19,033	944	19,977	339	24,940	1,353	19,221	936	20,157	100·9	.....	246
	Burdwan* ...	.....	...	Ditto ditto ...	1885	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bankoora.	Supur	Hiteswar Dhahal ...	40	Act XXXV of 1858 ...	1872	649	.....	699	1,348	2,934	656	3,590	1,922	7,028	1,904	3,054	562	3,616	100·7	.....	431
Midnapore.	Beluria ...	Durga Das Rakshit ...	14	Act IV (B.C.) of 1870...	1874	991	210	173	1,374	3,596	96	3,692	136	5,470	174	3,371	90	3,461	93·7	.....	30
	Jhargram ...	Raghu Nath Narain Mollo	19	Ditto ditto ...	1875	627	173	2,956	3,756	29,249	1,852	31,101	945	31,219	2,274	27,796	1,322	29,118	93·6	.....	7,391
	Jamirapal ...	Bhooya Dwarka Nath Singhya	11	Act XL of 1858 ...	1875	.....	116	123	239	1,700	63	1,763	297	1,700	63	1,700	63	1,763	100·0	.....	37
	Turkoa ...	Radha Gobind Pal ...	9	Act IV (B.C.) of 1870	1876	13,949	5	1,781	15,735	33,910	1,113	35,023	4,853	39,605	1,420	28,222	832	29,054	82·9	.....	3,208
	Nischinta ...	Gyanendra Kumar Nag	17	Ditto ditto ...	1877	12,197	1,198	1,427	14,822	28,966	982	29,948	1,555	43,257	2,160	27,033	886	27,919	93·2	23	2,463
		Jotendra Kumar Nag ...	14																		
		Robindra Kumar Nag...	10																		
		Nagendra Kumar Nag...	8																		
		Gunendra Kumar Nag...	7																		
		Jogendra Kumar Nag ...	7																		
	Khetrohat ...	Fakir Chandra Rai ...	13	Act IX (B.C.) of 1879	1880	2,699	35	333	3,067	5,781	209	5,990	626	13,123	1,062	6,442	293	6,735	112·4	1,150	601
	Beraberia ...	Srikant Masanta ...	11	Ditto ditto ...	1881	2,555	83	281	2,919	5,564	234	5,798	231	13,130	896	4,471	155	4,626	79·7	1,900	1,510
	Malighati ...	Rashmoni Dasia ...	44	Ditto ditto ...	1881	16,823	6,529	2,667	26,019	49,171	1,879	51,050	4,056	99,486	5,277	51,040	1,701	52,741	103·3	.....	1,382
		Sakhi Sundari Dasia ...	33																		
	Belki	Haripada Masanta ...	8	Ditto ditto ...	1882	2,072	286	175	2,533	5,788	174	5,962	34	13,371	523	5,127	14	5,141	86·2	476	5,532
	Pathra	Raj Rajeswar Mozumdar	12	Ditto ditto ...	1883	665	.....	55	720	1,242	38	1,280	24	1,901	71	1,077	29	1,106	86·4	.....	1,124
	Barutter Hingly	Brajeswari Debya ...	36	Ditto ditto ...	1883	1,657	275	310	2,242	6,105	194	6,299	32	9,080	455	4,739	175	4,914	78·0	.....	82
	Nyabasan ...	Ram Chandra Bhya Deo	13	Ditto ditto ...	1883	3,420	.....	2,152	5,572	24,073	956	25,029	8,463	42,496	2,132	19,846	808	20,654	82·5	.....	1,275
	Basudebpore ...	Bhupendra Narain Rai	8	Ditto ditto ...	1883	7,500	8,145	1,780	17,425	36,977	1,139	38,116	1,008	76,881	2,623	32,039	922	32,961	86·4	106	7,755
Hooghly.	Sultangacha ...	Rakhal Das Mukerji ...	21	Ditto ditto ...	1882	75,786	14,906	5,904	96,596	1,51,842	4,844	1,56,686	9,818	6,10,479	11,673	1,37,095	2,929	1,40,024	89·3	2,460	9,103
		Noni Gopal Mukerji ...	22																		
		Bhoodeb Mukerji ...	17																		
				Total ...	...	1,75,638	37,685	24,861	2,38,184	4,56,705	17,502	4,74,207	79,015	11,23,540	39,795	4,10,042	12,987	4,23,029	89·2	8,615	50,529

* The orders directing the assumption of charge of the estate were issued on the st March 1885.

SECTION I.

BURDWAN DIVISION—*concluded.*

District.	Estates.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 23 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan.	Khandari ...	Fakir Lal Gossain ...	21	Act XL of 1858 ...	1877	...	1,326	177	10,162	1,212	2,269	24	...	2,293	16·0	.....	60	48	...	1,600	13,874	5,377	20,147	1,513	1877-78, paras. 53 to 59.
		Chit Ghunnoo Lal Gossain	16																						
	Chowghoria ...	Abdul Salim	19	Ditto ...	1879	8,152	...	1,277	41,257	3,201	4,564	1	...	4,565	11·6	249	...	...	462	...	63,473	2,664	33,250	.....	1879-80 „ 30 & 31.
	Modhupore ...	Girindra Narain Singh	18	Act IX (B.C.) of 1879	1880	...	353	117	5,400	410	1,850	...	100	1,950	9·7	299	...	...	474	...	17,612	407	.....	1,120	1880-81 „ 42 to 43.
	Burdwan* ...	.....	...	Ditto ditto ...	1885	...	...	...	.....	...	.....	...	...	.....	...	.....	...	...	...	...	.....	.....	.....	.....	
Ranigunj.	Supur	Hiteswar Dhahal ...	40	Act XXXV of 1858 ...	1872	...	...	...	3,974	1,342	406	...	110	516	14·3	400	...	...	362	200	3,711	780	7,600	4,740	1876-77 „ 600 „ 615.
Midnapore.	Beluria	Durga Das Rakshit ...	14	Act IV (B.C.) of 1870	1874	...	30	11	2,099	84	517	...	...	517	14·0	.....	10	...	36	...	2,989	75	.....	600	1874-75 „ 35 „ 40.
	Jhargram ...	Raghu Nath Narain Mollo	19	Ditto ditto ...	1875	...	...	...	3,396	949	2,482	400	131	3,013	9·6	23,379	161	...	17	7	8,691	2,186	.....	72,901	1874-75 „ 27 „ 35.
	Jamirapal ...	Bhooya Dwarka Nath Singhya	11	Act XL of 1858 ...	1875	...	...	...	.....	...	81	...	...	81	4·5	60	10	...	25	...	969	862	.....	500	1875-76 „ 38 „ 44.
	Turkoa	Radha Gobind Pal ...	9	Act IV (B.C.) of 1870	1876	...	5	...	11,383	588	5,468	323	...	5,791	16·5	2,970	308	120	823	213	21,872	5,018	73,815	.....	1876-77 „ 9 „ 23.
	Nischinta ...	Gyanendra Kumar Nag	17	Ditto ditto ...	1877	...	264	62	15,139	1,257	3,931	19	348	4,298	14·3	.....	182	...	459	108	21,773	5,139	6,840	.....	1877-78 „ 64 „ 70.
		Jotendra Kumar Nag ...	14																						
		Robindra Kumar Nag ...	10																						
		Nagendra Kumar Nag...	8																						
		Gunendra Kumar Nag...	7																						
		Jogendra Kumar Nag ...	7																						
	Khetrohat ...	Fakir Chandra Rai ...	13	Act IX (B.C.) of 1879	1880	...	1,772	695	6,627	769	1,070	...	33	1,103	18·4	1,660	...	...	209	...	5,721	419	.....	11,539	1880-81 „ 62 „ 65.
	Beraberia ...	Srikant Masanta ...	11	Ditto ditto ...	1881	2,615	138	927	5,923	706	1,085	...	...	1,085	18·7	2,818	...	...	25	...	4,089	250	.....	17,594	1881-82 „ 61 „ 65
	Malighati ...	Rashmoni Dasia ...	44	Ditto ditto ...	1881	...	60	313	44,242	3,572	7,528	176	1,443	9,147	17·9	1,333	91	...	1,849	838	38,421	6,500	6,659	126	1881-82 „ 66 „ 71.
		Sakhi Sundari Dasia ...	33																						
	Belki	Haripada Masanta ...	8	Ditto ditto ...	1882	238	459	300	8,244	509	984	...	...	984	16·5	3,186	...	...	21	...	6,396	596	.....	9,858	1882-83 „ 59 „ 62.
	Pathra	Raj Rajeswar Mozumdar	12	Ditto ditto ...	1883	...	...	24	824	42	126	...	...	126	9·8	600	...	...	...	...	1,456	72	3,420	.....	1882-83 „ 63 & 64.
	Barutter Hingly	Brajeswari Debya ...	36	Ditto ditto ...	1883	...	66	82	3,700	280	588	...	...	588	9·3	64	12	...	58	...	4,202	104	.....	29	1883-84, para. 26
	Nyabasan ...	Ram Chandra Bhya Deo	13	Ditto ditto ...	1883	...	...	...	21,484	1,324	4,743	119	2,694	7,556	30·1	1,066	120	...	16	315	16,025	5,294	.....	586	1883-84 „ 27
	Basudebpore ...	Bhupendra Narain Rai	8	Ditto ditto ...	1883	...	7,712	599	44,842	1,701	5,926	120	...	6,046	15·8	13,485	141	...	136	...	21,996	26	.....	2,82,001	
Hooghly.	Sultangacha ...	Rakhal Das Mukerji ...	21	Ditto ditto ...	1882	...	7,270	1,443	2,41,647	8,035	12,293	544	10	12,847	8·1	17,422	502	440	1,999	1,643	1,23,801	2,751	.....	72,855	1882-83, paras. 65 to 68.
		Noni Gopal Mukerji ...	22																						
		Bhoodeb Mukerji ...	17																						
				Total ...	...	11,005	19,455	6,027	4,70,343	25,981	55,911	1,726	4,869	62,506	13·1	68,991	1,597	608	6,971	4,924	3,77,071	38,520	1,51,722	4,75,962	

* The orders directing the assumption of charge of the estate were issued on the 31st March 1885.

SECTION I.

BURDWAN DIVISION.

23. In this division there were 19 estates under the charge of the Court of Wards; of these 13 are in Midnapore. The orders directing the assumption of charge of the property of the late Aftab Chand, Maharaj Dhiraj Bahadur of Burdwan, were issued on the last day of the year. The demands of revenue (Rs. 1,87,525), rent (Rs. 54,078) and cesses (Rs. 29,778) due from the 18 estates were satisfied, except Rs. 11,005, Rs. 19,455 and Rs. 6,027 respectively. Of the balance of revenue, Rs. 8,152 were due from the Chowghoria estate alone, and the rest from the Beraberia and Belki estates. The balance in Chowghoria was, as in the previous year, mostly on account of some joint tenures in Burdwan and Hooghly, for which no separate accounts have yet been opened. Payments were made after the close of the year, and it is hoped that in future arrangements will be made to ensure that in such cases payment may be made during the year; the balance due from the other two estates could not be paid for want of funds. Out of the balance of rent, funds were not available to meet the claim of Rs. 7,712 due from the Basudebpore estate, and Rs. 7,270 due from the Sultangacha estate were paid after the close of the year. Half of the arrear demand of cesses was due from 9 estates in Midnapore and could not be cleared off either on account of want of funds or from the absence of the parties to whom the amounts were due. The year opened with an arrear demand of rent and cesses due to the estates amounting to Rs. 6,89,128, and the current demand was Rs. 4,74,207; the aggregate demand was therefore Rs. 11,63,335. The collections amounted to Rs. 4,23,029,* or 89 per cent. on the current demand, against 92 per cent. in the previous year. It will be observed that with the exception of Modhupore, Supur, Jamirapal, Khetrohat and Malighati the collections in all the estates fell short of the currrent demand. It is reported that this unfavourable result was in most places due to failure of crops. The remissions were Rs. 2,43,999, of which Rs. 2,32,461 granted in the Sultangacha estate accrued for the most part during the time of the late zemindar's management. The balance was Rs. 4,96,324, of which Rs. 2,49,682 are shown against the Sultangacha estate. Of this sum, Rs. 1,76,676 were due before the estate was taken in charge by the Court of Wards. A systematic enquiry is being made into these balances, and irrecoverable sums are being recommended for remission. The cost of management was Rs. 62,506, or 13 per cent. on the current rent and cess demand, against 12 per cent. in the previous year. The slight increase is due partly to the release of the Mysadul estate, in which the demand was large and the cost of establishment comparatively low, and partly to the entertainment of an additional establishment for the survey and settlement of certain estates in Midnapore. The total liabilities of the estates during the year were Rs. 5,46,294, of which Rs. 68,991 were paid and Rs. 1,341 were reduced by compromise, leaving a balance of Rs. 4,75,962. The estates which are seriously involved in debt are Jhargram, Khetrohat, Beraberia, Basudebpore and Sultangacha. The subscriptions to schools and dispensaries amounted to Rs. 1,597 and Rs. 608 respectively; repairs of buildings cost Rs. 6,971; the expenditure on works of improvement was Rs. 4,924; and the investments in Government securities and land amounted to Rs. 37,363 and Rs. 1,577 respectively. The opening cash balance of the year was Rs. 79,015, and the receipts during the year were Rs. 4,82,173, making a total of Rs. 5,61,188; the disbursements amounted to Rs. 5,22,668; the closing cash balance was therefore Rs. 38,520. The value of Government securities at the end of the year was Rs. 1,51,722, of which Rs. 20,147, Rs. 33,250, and Rs. 73,815 were to the credit of the Khandari, Chowghoria,

* Includes excess collections of Rs. 17.

and Turkoa estates respectively. As in the preceding year, the partial failure of the crops caused some distress among the ryots throughout all the estates, and to the poorer classes of the tenantry the season was one of considerable embarrassment.

BURDWAN.

24. *Khandari.*—The collections of rent and cesses due to the estate were Rs. 10,055, being 73 per cent. on the current demand of Rs. 13,771, and the balance was Rs. 11,374; this bad result is due to the failure of crops for three years successively. Rupees 150 were expended from 1st January 1885 in giving cooked food to the distressed people of Khandari; Rs. 1,600 for the re-excavation of tanks and the erection of two embankments; Rs. 2,997 were invested in Government securities. The total value of securities belonging to the estate at the end of the year was Rs. 20,147. The elder ward is learning zemindari management. The younger minor was in the Burdwan municipal school, but as his progress was unsatisfactory, he has been removed to the Chinsura Hindu Hostel for the purpose of prosecuting his studies in the Hooghly collegiate school.

25. *Chowghoria.*—It is unsatisfactory to observe that Rs. 8,152 remained due from this estate at the end of the year on account of land revenue, and Rs. 1,277 on account of cesses, though large investments had been made in Government securities. These demands have been liquidated during the current year. The rental was raised from Rs. 33,376 to Rs. 37,562, the increase of Rs. 4,186 being obtained from the purchase of a share of an estate in Rajshahye, and from the income of the four Dhamin estates in that district, which were in dispute, and which have been recovered on behalf of the ward. The current (Rs. 39,132) and arrear (Rs. 34,313) demand of rent and cesses due to the estate was Rs. 73,445; the collections were Rs. 28,987, or 74 per cent. on the current demand, against 84 per cent. in the previous year; and the balance was Rs. 44,458, of which Rs. 17,133 are shown as irrecoverable and doubtful of recovery. The Commissioner writes:—

"The scattered character of the estate renders strict supervision over the naibs and gomastas by the manager very difficult. The estates in Rajshahye and Dinagepore, which are held under khas management, are necessarily left very much to the mercy of the collecting staff. Long lists of irrecoverable balances are sent up by them, but it is impossible to test them without much expense and trouble. The estate has suffered much and is likely to suffer more on account of the dishonesty of naibs and gomastas, unless these estates are sublet or farmed out. Arrangements have already been made to a certain extent to farm out the mehals in Maldab, Rajshahye, and Moorshedabad."

The recoveries on account of debts due to the estate were Rs. 273, and the balance outstanding was Rs. 11,157. Rupees 437 were spent for the drainage in the house at Haripara Lane, Calcutta, and Rs. 25 for the repairs of the house of the minor at Chowghoria. Rupees 34,366 were invested in Government securities and Rs. 1,390 in landed property. The ward is studying in the Burdwan Maharajah's collegiate school, and is reported to have made good progress in his studies, and to have obtained a prize for good conduct.

26. *Modhupore.*—The survey of two entire mehals belonging to the estate is in progress, the cost incurred during the year being Rs. 100. The ward made very little progress in the Burdwan municipal school. He is now learning zemindari business and trying to acquire some knowledge of English under a private tutor.

BANKOORA.

27. *Supur.*—The heavy suit (referred to in paragraph 35 of the report for 1882-83) valued at Rs. 40,304, which threatened almost to ruin the estate, was won during the year. Rupees 350 were spent for the preparation of bricks for a dwelling-house for the ward, Rs. 12 for preservation of a forest, Rs. 200 for the re-excavation of an old tank, and Rs. 110 for the survey and demarcation of certain mouzahs belonging to the estate.

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28. *Jhargram.*—The debts due by the estate were reduced from Rs. 89,772 to Rs. 72,901. Rupees 131 were expended for the survey and demarcation of the mourasi tenures granted by the late proprietor of the estate to his dependents, and Rs. 400 for the repairs of cutcherry buildings. The ward left school in January 1885, and has been learning zemindari management.

29. *Turkoa.*—The collections of rent and cesses due to the estate were Rs. 29,054, or 82 per cent. on the current demand, Rs. 35,023, this poor result

being due to the failure of crops in the greater part of the estate during the three preceding years. The balance at the close of the year was Rs. 11,971, of which Rs. 5,300 are shewn as doubtful of recovery. Successive bad harvests have told so much on the circumstances of the ryots that it has been found necessary to help them with loans of grain from the stock owned by the mother of the ward and by affording them employment on certain works of improvement recently opened and paid from the surplus funds of the estate. Rupees 316 were spent on the completion of the pucca building for the manager's office, the total cost of which has been Rs. 2,024, Rs. 823 for repairs to the Midnapore house of the estate, Rs. 308 and Rs. 120 for schools and dispensaries respectively, Rs. 142 for a Beheea sugarcane mill, and Rs. 71 for a chain-pump. The minor is taught at home by a private tutor, and appears to be making satisfactory progress in his studies.

30. *Nischinta.*—The demand of Government revenue (Rs. 12,200) was satisfied. Of the rent (Rs. 1,407) and cesses (Rs. 1,484) due from the estate, Rs. 264 and Rs. 62 respectively were left unpaid to the superior landlords, who are residents of other districts. Rupees 27,919, or 93 per cent. on the current demand, Rs. 29,948, were collected on account of rent and cesses due to the estate, and the outstanding balance was Rs. 16,396, of which Rs. 2,251 are bad and irrecoverable and Rs. 2,936 doubtful of recovery. Rupees 2,021 were recovered as debts due to the estate, and the balance was Rs. 10,094, of which Rs. 3,538 are reported to be good and in process of recovery. For the survey of seven small revenue-paying mehals, the expenditure of Rs. 800 was sanctioned; of this sum Rs. 348 were spent during the year. Rupees 478 were spent in the repairs of cutcherry and other buildings, Rs. 108 for a Beheea sugarcane machine, and Rs. 182 were given in aid of schools. The two elder minors attend the Midnapore collegiate school. Gyanendra Kumar passed the last Entrance Examination in the 2nd division. Jotendra Kumar, who is in the 4th year class, is reported to be not doing well in his studies. The third minor, Robindra Kumar, is in the 3rd year class of the Midnapore Government vernacular school; he stands 11th in his class of 16 boys.

31. *Malighati.*—The demand of revenue (Rs. 19,068) was satisfied. Of the rent (Rs. 7,238) and cesses (Rs. 3,045) due from the estate, Rs. 60 and Rs. 313 respectively were left unadjusted. The collections (Rs. 52,741) of rent and cesses due to the estate were 103 per cent. on the current demand, Rs. 51,050; the remissions amounted to Rs. 4,213, principally on account of lands which suffered from drought and inundation; and the balance was Rs. 47,814, of which Rs. 6,843 were due from the time of the late proprietor, and Rs. 40,971 accrued during Government management. Of the total balance, Rs. 8,348 are reported to be doubtful of recovery. The cost (Rs. 7,528) of management proper was 14 per cent. on the current rent and cess demand. Proceedings for the survey and record of rights in some of the mehals of the Midnapore portion of the estate were commenced in 1883-84, and down to the close of the year under report Rs. 2,585 had been spent, of which Rs. 1,443 were expended during 1884-85. An estimated area of a little over 2,450 acres yet remains to be surveyed, which it is said will take at least one more season. Rupees 2,025 were spent on the construction and repairs of cutcherry and other houses belonging to the estate, Rs. 96 on the introduction of potato cultivation, Rs. 10 for the cultivation of Carolina paddy, Rs. 473 for the purchase of an English water-lift and a chain-pump of the patent of the Cawnpore agricultural farm, Rs. 148 on the improvement of markets, tanks, and embankments, Rs. 93 for the maintenance of grambherries and Rs. 18 for the purchase of a Hindustani plough. Rupees 100 were invested in purchasing a small estate for the ward.

32. *Nyabasan.*—The total demand of rent and cesses due to the estate was Rs. 44,628; the collections were Rs. 20,654, or 82 per cent. on the current demand, Rs. 25,029; the remissions amounted to Rs. 1,166, mainly on account of balances due from the time of the late proprietor, the balance was Rs. 22,808, of which Rs. 16,209 are reported to be good and in process of recovery, the remainder being irrecoverable or doubtful of recovery. The small collections during the year are due to the withholding of payment by some of the ryots of Nyabasan mehal in order to throw obstacles in the way of settlement proceedings now in progress. Rupees 458 were realised as debts due to the estate, and Rs. 1,066 were paid on

account of debts due by the estate. Rupees 120 were expended for schools, Rs. 135 for repairs of cutcherry and other houses, Rs. 145 for the introduction of potato cultivation and the purchase of a Cawnpore chain-pump, and Rs. 170 for the erection of two bunds.

The lands of this estate have been under settlement during the year, the rates having been fixed by a deed executed by the late proprietor on one side and the principal ryots on the other. The net jumma has been increased from Rs. 12,135 to Rs. 17,993, or 48 per cent. The mehal comprises 487 villages, with a total area of 1,11,807 bighas. Out of 8,010 holdings, jummabundis have been signed in 4,261 cases, and in respect of the rest it is hoped that it will yet prove possible to make some arrangement which will obviate the necessity of litigation. The settlement will be for 15 years, commencing from the next Amli year in September 1885. Rupees 2,694 were expended during the year on the operations, which were very creditably conducted by the manager, Babu Kali Narayan Rai.

33. *Basudebpore.*—Gajendra Narain Rai of Basudebpore died childless in August 1876. He left a will, whereby he appointed his wife, Anandamoyee Debi, executrix of his estate, and also authorised her to adopt a son to inherit his property. In March 1877 the lady took out probate of her husband's will, and was in sole control of the property. About six years ago she adopted a son, Bhupendra Narain Rai, who was born on the 28th November 1876. She continued to manage the estate, but being a parda-nashin lady and ignorant of accounts, was entirely in the hands of her servants, who appear to have abused her confidence. Her management of the estate was therefore a total failure, resulting in its gradual involvement in debt to the extent of 2¾ lakhs of rupees. The affairs of the estate having come under the Judge's notice in a civil suit, he applied, with the lady's consent, to the Court of Wards to take charge of the estate, in order to protect an ancient family and its estate from ruin. The following account of the property is extracted from a report submitted by the Collector, Mr. Wilson, on the 27th May 1884:—

"The minor is the proprietor of a half share of the Jellamoota estate and of a fourth share in the Majnamoota estate, besides 16 annas of two and a half share of thirty-three petty zemindaries (revenue-paying mehals), four temporary leases under Government, a good many plots of rent-free and under-tenure lands, two houses under lease, and three houses not under lease. The principal parts of the estate, viz., Jellamoota and Majnamoota, are now under the khas management of Government under clause 3, section V of Regulation VII of 1822, only about Rs. 9,000 a year being received by the minor as malikana, calculated at 10 per cent. on the jumma existing previous to the present revised settlement. So only the small properties are under the management of the Court of Wards. The lands of the estate are generally in very small parcels scattered over 16 pergunnahs in the subdivisions of Contai and Tumlook (mostly in the former), and they are therefore difficult to manage. The gross assets of the estate are Rs. 38,083 (rent and cesses taken together), and the amounts payable by it on account of Government revenue, rent to superior landlords and cesses Rs. 7,464, Rs. 8,146, and Rs. 1,735 respectively, or in all Rs. 17,345. The net assets (exclusive of the malikana of Rs. 9,000 on account of the Jellamoota and Majnamoota estates) are therefore Rs. 20,738, which is worth about three lakhs and a half. Regarding the four annas share which the minor owns in the Majnamoota estate, he is in actual possession of 3 annas 6 gundas 2 karas and 2 krantis share only. The remaining 13 gundas 1 kara and 1 kranti share was purchased on behalf of the estate in execution sale of its own decree shortly before the estate came on our hands, and possession has recently been applied for in the civil court, but not granted as yet. Both these two shares in the Majna estate are not as yet quite secure, as they are yet under litigation. The one is the subject of an appeal pending before the Privy Council, and the other of an appeal before the High Court. Of the five houses of the estate noticed above, the residence house at Ghur Bashudebpore is in a most dilapidated condition. Most part of the inner apartment in which the minor and his adoptive mother live is unsafe and requires immediate repairs. The outer apartment is a half-built pucca house, which was being erected on a grand scale by the late proprietor, and it is not in a habitable state. The walls have nearly been completed, but roofing and flooring are not executed. All the other houses are in tolerably good order.

"The following brief history of estate Jellamoota, the principal property of the minor and of its former proprietors, may, I think, be of some interest. It has been taken from an authenticated copy of the Hidgelee Salt Agent's settlement report, dated the 17th January 1845, of the estate in question and other old records, which were found in the house of the proprietor. One Secondar Ali Khan is said to have conquered the whole of the Hidgelee district between the years 912 and 952 (Wilayati) for his brother Masundali Khan, who was a holy man; understanding that the king had ordered a large force to be sent against him, he buried himself alive in 962 (W). His son Bahadur Ali Khan made peace with the king, and he was confirmed in his possession of the district in 963 (W). He had a dewan named

Bhimsen Mahapatra. This man had in his service as cook a Brahmin, named Krisna Panda. Bhimsen is said to have in his old age drowned himself with his whole family in a large tank in Bahirimoota. On his death Krisna Panda, in consort with Issari Patnoick (a mohurir under Bhimsen for keeping account of his private expenses) at the instigation of Zeal Khan, son of Mausudali Khan, preferred before the king a complaint against Bahadur Ali Khan, who was ordered to be imprisoned for 10 years between 970 to 980 (W), during which period Zeal Khan was in possession of the district, and it was regained by Bahadur Ali on his release from imprisonment. On the death of Bahadur Ali Khan, about the year 990 W, Krisna Panda had influence enough to obtain a grant from the king of the zemindari of Jellamoota which had been formerly under the local Government of Hooghly. The Mahrattas seized it in 1155-56 W and kept it till 1177 W, when it again reverted to its former dependence upon Hooghly. In 1178 W it came under the possession of our Government. Krisna Panda died in that very year, and he was succeeded by his only son Hari Chaudhuri. Hari Chaudhuri had two sons, Gopal Chaudhuri and Dibakar Chaudhuri, and he was succeeded by the former in 1052 W. Gopal having died childless, was succeeded by his brother Dibakar in 1092. On Dibakar's death in 1101 W, the estate came to his eldest son Ram Chundra Chaudhuri, who died childless in 1141 W. On his death the estate came to his younger brother Tribikram Raja's eldest son Lakshi Narayan Chaudhuri, who having died in 1171 W, was succeeded by his only son Bir Narayan, who having died in 1203 W, was succeeded by his only son Nara Narayan. On his death in 1246W the estate came to his eldest son, Rudra Narayan Ray. He having died childless in 1247, his step-brother Kristendra Narayan Ray inherited him. Kristendra Narayan had two sons by two different wives. The eldest was Gajendra Narayan and the younger Kuar Narayan. On the death of Kristendra Narayan in 1262 W, his eldest son, the aforesaid Gajendra Narayan, the adoptive father of the present minor, inherited the property, but he then being a minor was under the Court of Wards, during whose management of the estate Kuar Narayan brought a civil suit to obtain a half share of the estate. The case was amicably settled by giving Kuar Narayan the half share claimed by him. Thus the estate, which had been entire for so many generations, was broken up, although the inheritance was all along regulated by the custom of primogeniture in the family. Kuar Narayan having died without male issue, his property has come to his widow Rani Hariprya Debya. Kuar Narayan has left two daughters, who are receiving maintenance allowances from the estate of their father. Rani Hariprya has adopted a son.

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"Now to revert to the estate of our minor Bhupendra Narayan Ray, its lands are generally low and productive of *amon* paddy only. On the homestead lands, however, sursu, cotton, and coarse pulses are grown, and in the parts of the estate which lie in pergunnahs Jellamoota and Bhunyamoota betel-leaf and sugarcane are cultivated to a moderate extent. The tenantry of the estate consists principally of Utkal Brahmins, Kaiburthas, and Mahomedans. The Kaiburthas form the bulk of the tenantry. The dialect is Uria. The majority of the tenants can read and write. The general condition of the ryots is moderate, and as their lands hardly admit of the introduction of any other crops besides *amon* paddy, it is not likely to be improved soon. The climate is saline, but the ryots enjoy tolerably good health. They were well disposed to the late proprietor, and after his death to his widow, the aforesaid Rani Anandamoyee. Excepting a few chackdars or large tenants, the ryots hold their lands without pattas, but they generally have occupancy rights. With the exception of mehal Haripore, comprising pergunnahs Dakhimual, Bahirimootta, and Bhaitgurh, the lands have been surveyed and regular jammabundi made. In Haripore the lands were never surveyed, though an attempt was made while the estate was once before under the Court of Wards during the minority of the late Baboo Gajendra Narayan Ray. It is no doubt desirable to make a survey of the lands of the mehal; but as it is likely to disturb the present tranquillity and create a general feeling of hostility, I think it would be inexpedient to have recourse to the survey operations till we have gained a sufficient knowledge of the minor's estate and of his tenants. Excepting in mehal Haripore, the rates at which the ryots pay rent vary from Re. 1-8 to Re. 1-12 per bigha, and are considered to be fair and equitable to both the minor and his tenants. In Haripore, however, the rates of rent are very small, varying from three annas to Re. 1-4 per bigha, but the general rate is as small as three to four annas per bigha.

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"The following is a brief account of the litigation. The two important cases are (1) the Privy Council appeal, No. 3 of 1882 (Grish Chandra Maiti, defendant, appellant *versus* Rani Anandamoyee Debi on behalf of the minor plaintiff, respondent) and (2) the High Court appeal No. 165 of 1883 (Raja Upendra Narayan Ray, plaintiff, appellant, *versus* Rani Anandamoyee Debi on behalf of the minor defendant, respondent). The facts of the former case are that, defendant, appellant, Grish Chandra Maiti's father, Golak Chandra Maiti, was an izardar under the late Raja Gajendra Narayan Ray, the adoptive father of our minor Bhupendra Narayan Ray, and husband of Rani Anandamoyee, plaintiff, respondent. The said Golak Chandra having defaulted in the payment of his izara rent, a rent-suit decree was obtained against him by the said Gajendra Narayan for about Rs. 17,000. Golak Chandra had no property by sale whereof the decretal amount could be recovered. But he (Golak Chandra) had made a loan of Rs. 15,000 to his brother-in-law Siva Prasad Giri, and this amount with interest was due to Golak by Siva Prasad. Siva Prosad before his death made a gift of all his properties to his nephew Grish Chandra (Golak's son), defendant, appellant, by a registered will. In this

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will Siva Prasad directed Girish Chandra to pay off the debt due by him to his father Golak from the property that he made a gift of to him (Girish Chandra). The late Raja Gajendra Narayan, in execution of the aforesaid decree, purchased the right title of Golak Chandra in respect of the aforesaid loan of Rs. 15,000. After this Gajendra Narayan died. His wife Rani Anandamoyee instituted a civil suit against Girish Chandra for the recovery of the aforesaid loan with the interest accrued thereon. The case was at first dismissed in the lower court on the ground of limitation. An appeal was preferred by Rani Anandamoyee in the High Court, which rejected the plea of limitation taken by Girish Chandra, and remanded the case for trial on its merits. The case was then decreed for Rs. 17,000 against Girish Chandra, and in execution of this decree 13 gundas 1 kora and 1 kranti share in the Majna estate, which Girish Chandra had obtained from Siva Prasad by virtue of the will in question, has been purchased on behalf of Rani Anandamoyee, or rather on behalf of our minor, for Rs. 6,000, and for the recovery of the balance fresh execution has been taken out, and it is in progress. Girish Chandra has preferred an appeal before the Privy Council against the order of the High Court in rejecting the plea of limitation when it remanded the case to the lower court, and this appeal is now pending, and the Legal Remembrancer has been requested to appoint Counsel to defend the case on behalf of the minor. No appeal has, however, been made against the decision of the lower court on re-trial. The facts of the other case are that Rani Brahmamoyee Dashi took a loan of Rs. 12,000 from the late proprietor Raja Gajendra Narayan Ray on mortgaging to him her fifth share in the temporary-settled estate Majnamoota and full 16 annas of permanently-settled mehals Paschimtenguria and Barberia. She incurred this debt in order to pay off some other debts which she had incurred for payment of Government revenue of the said properties. On default of payment the mortgage was duly foreclosed by the late proprietor Gajendra Narayan Ray, but he having died, possession of the mortgaged properties was taken by his widow the said Rani Anandamoyee. There is no dispute whatever with regard to mehals Paschimtenguria and Barberia, as they were admitted to be the personal properties of Rani Brahmamoyee. But as regards the fifth share in the Majnamoota estate, a suit was instituted in the Court of the Sub-Judge of Midnapore by Upendra Lall Ray, to recover possession of the property. * * * * The case has been decided in favour of defendant Rani Anandamoyee, or, in other words, in favour of our minor in the lower court, and an appeal preferred by the plaintiff before the High Court, and it is pending decision."

The Privy Council appeal, which is valued at Rs. 17,000, is still pending. The High Court appeal, valued at Rs. 1,29,000, was decided in favour of the estate about the close of the year under report.

The total receipts on account of rent, cesses and malikana are Rs. 47,083, while the sanctioned recurring charges amount to Rs. 30,217,* thus leaving a net profit of Rs. 16,866. The property is held khas, and for the purpose of proper management it has been divided into two circles, Basudebpore and Contai, which have been placed for the present under a sub-manager on Rs. 50 a month, who is under the immediate supervision of the Collector's head assistant in the ward's department. The cost (Rs. 5,270) of management is 11 per cent. on the current rent and cess demand (Rs. 38,083) of the estate. The arrear rent and cesses due to the estate before it was taken in charge were Rs. 30,465, whereof Rs. 20,000 is likely to be recovered. The debts due to the estate amounted to Rs. 34,411, of which Rs. 16,000 is said to be good and in process of recovery. The debts due by the estate were Rs. 2,75,445, which have been raised on account of interest to Rs. 2,82,001. As some of the debts bear very high rates of interest,—so much as 15 to 24 per cent.,—the Collector intends to pay off these debts by incurring fresh loans on interest of six per cent., and to this end negotiations are being carried on with persons who are likely to lend. When the result of the negotiations is known, it will be considered what other measures should be adopted for liquidating the debts. The Court of Wards has not taken charge of the person of the minor. The Collector has therefore been requested to apply for the District Judge's orders regarding the appointment of a guardian, and for permission to expend the sum of Rs. 120 annually on the minor's education at the Government model vernacular school at Basudebpore.

	Rs.
* Government revenue ...	7,464
Rent to superior landlords	8,146
Cesses	1,735
Management	5,270
Law	776
Allowances to proprietor and family, including social and religious ceremonies, &c.	5,841
Subscription to the Government model vernacular school at Basudebpore	120
Miscellaneous	390
Rates	475
TOTAL ...	30,217

HOOGHLY.

34. *Sultangacha.*—The demand of Government revenue (Rs. 75,786) was satisfied. Of the rent (Rs. 22,691) and cesses (Rs. 6,428) due from the estate, Rs. 7,270 and Rs. 1,443 respectively are shown as balances, which were

paid after the close of the year. The net increase in the rental was Rs. 632, which was obtained from settlements. The current (Rs. 1,51,842) and arrear (Rs. 4,58,637) demand of rent due to the estate was Rs. 6,10,479; the collections aggregated to Rs. 1,37,095;* the remissions amounted to Rs. 2,31,752; and the balance was Rs. 2,41,647. Of the current (Rs. 4,844) and arrear (Rs. 6,829) demand of cesses due to the estate, amounting to Rs. 11,673, Rs. 2,929 were collected, and the balance, after deducting remissions of Rs. 709, was Rs. 8,035. The collections of rent and cesses were 90 and 60 per cent. on the current demands respectively, against 91 and 61 per cent. in the previous year. Of the total balance of rent and cesses, amounting to Rs. 2,49,682, Rs. 1,76,676 accumulated during the time of the late zemindar's management, and have been barred by limitation, or are due from persons long dead or in most indigent circumstances. A systematic enquiry is being made into these balances, and irrecoverable sums are being remitted. Balances, amounting to Rs. 2,32,461, were remitted during the year under report, and it is hoped that the scrutiny will be finished during the current year. The debts due by the estate were reduced from Rs. 80,886 to Rs. 72,855. The total receipts, including the cash balance (Rs. 9,818) of the previous year, were Rs. 1,61,405, of which Rs. 1,58,654 were disbursed, leaving a cash balance of Rs. 2,751. The cost of management, including Rs. 544 incurred in the construction of cutcherry houses, was Rs. 12,847, or 8 per cent. on the current rent and cess demand, Rs. 1,56,686. The law charges amounted to Rs. 4,936. The allowances to the proprietors and their families, including social and religious ceremonies, were Rs. 13,959. The contributions to schools and dispensaries amounted to Rs. 502 and Rs. 440 respectively. Rupees 1,999 are shown under the head of "maintenance in efficient condition of estates and buildings," and Rs. 1,643 were spent in the excavation of khals and construction of embankments. The major proprietors, Noni Gopal Mukerji and Rakhal Das Mukerji, are initiating themselves in zemindari business. The minor, Bhoodeb Mukerji, is prosecuting his studies in Calcutta, but it is reported that his health is bad and that he has not made much progress. He has been married to the daughter of a Brahmin gentleman in Nuddea, and Rs. 3,038 was spent in the performance of the ceremony.

* Includes excess collections of Rs. 15.

SECTION II.

PRESIDENCY DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
24-Pergunnahs.	Jainagore ...	Chandra Narain Pal ...	58	Act XXXV of 1858 ...	1863	.....	364	43	407	619	20	639	510	793	23	532	.....	532	83·2	.....	.....
	Halishahar* ...	Jageswar Rai Chaudhuri.	21	Act XL of 1858 ...	1865	.....	96	8	104	240	6	246	188	1,404	47	87	1	88	35·7	.....	.....
	Baranagore ...	Haralall Banerji ...	12	Ditto ...	1876	362	159	73	594	5,151	81	5,232	1,492	9,929	143	4,450	99	4,549	86·9	.....	145
		Motilall Banerji ...	10																		
	Bawali ...	Radha Binode Mundal...	20	Ditto ...	1877	12,088	3,420	1,095	16,603	28,503	628	29,131	4,880	57,047	2,931	24,703	231	24,934	85·5	51	2,791
		Gopi Krishna Mundal ...	13																		
	Bhowanipore ...	Roma Prasad Rai Chaudhuri.	16	Ditto ...	1877	1,084	685	134	1,903	4,206	124	4,330	5,055	10,337	305	4,768	162	4,930	113·8	.....	272
	Belghoria ...	Tincorri Debya ...	18	Act IX (B.C.) of 1879	1882	956	35	85	1,076	2,283	84	2,367	896	2,455	140	2,303	81	2,384	100·7	.....	1,042
Nuddea.	Nuddea ...	Kumar Khetish Chandra Rai.	16	Act IV (B.C.) of 1870	1872	74,241	2,468	10,463	87,172	1,52,150	8,962	1,61,112	14,504	2,35,578	13,292	1,54,739	8,613	1,63,352	101·3	2,041	10,659
Jessore.	Narail† ...	Upendra Chandra Rai ...	19	Act XL of 1858 ...	1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kiran Chandra Rai ...	17																		
	Sunkerpore ...	Ajodhya Lall Mukerji ...	25	Oudh Land Revenue Act XVII of 1876.	1879	16,618	.....	2,545	19,163	25,636	2,262	27,898	5,306	25,697	2,266	25,626	2,045	27,671	99·1	.....	.....
		Bhuban Ranjan Mukerji.	19																		
		Pyari Kumari Debya ...	20																		
		Mandodari Debya ...	17																		
Moorshedabad.	Nashipore, Mal ...	Rani Subhadra Kumari	42	Regulation X of 1793 ..	1866	1,83,381	9,371	22,655	2,15,407	2,68,083	19,511	2,87,594	23,842	3,88,514	27,711	2,51,307	15,719	2,67,026	92·8	.....	2,395
		Kumar Ranjit Singh ...	19																		
	Nashipore, Debutter...	Rani Subhadra Kumari	42	Act IV (B.C.) of 1870	1878	83,349	14	11,313	94,676	1,07,578	11,195	1,18,773	12,338	1,59,301	16,317	1,09,760	11,110	1,20,870	101·7	569	2,617
	Bashpore ...	Janoki Nath Singh ...	20	Ditto ...	1874	1,388	20	275	1,683	4,698	175	4,873	1,593	8,793	487	4,227	113	4,340	89·0	.....	355
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	2,656	203	212	3,071	4,583	187	4,770	38	10,909	462	7,390	271	7,661	160·6	.....	440
	Cassim Bazar ...	Ashutosh Nath Rai ...	8	Act IX (B.C.) of 1879	1880	73,286	2,565	18,074	93,925	2,95,869	11,291	3,07,160	1,55,551	6,39,486	28,730	2,76,227	12,610	2,88,837	94·3	420	1,58,288
Khulna.	Satkhira ...	Main estate of Girija Nath Rai Chaudhuri.	20	Act IV (B.C.) of 1870	1872	77,967	44,240	13,306	1,35,513	2,23,971	8,761	2,32,732	22,617	5,41,576	34,916	2,19,705	6,477	2,26,182	97·1	1,279	79,709
		Satyendra Nath Rai Chaudhuri.	18																		
	Ditto ...	Separate estate of Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri.	.....	Ditto ...	1872	4,777	2,900	645	8,322	11,877	381	12,258	6,399	26,527	1,013	9,770	164	9,934	81·0	.....	4,081
				Total ...	...	5,32,153	66,540	80,926	6,79,619	11,35,447	63,668	11,99,115	2,54,609	21,18,346	1,28,783	10,95,594	57,696	11,53,290	96·1	4,360	2,62,794

* The estate was released on the 30th April 1884.
† The return for this estate has not been received.

SECTION II.

PRESIDENCY DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	41
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24-Pergunnahs.	Jainagore ...	Chandra Narain Pal ...	58	Act XXXV of 1858 ...	1863	...	775	36	261	23	56	...	...	56	8·7	.....	...	...	...	...	579	407	.....	.....	1874-75, para. 57.
	Halishahar* ...	Jageswar Rai Chaudhuri.	21	Act XL of 1858 ...	1865	7	2,269	445	1,317	46	83	...	...	83	33·7	.....	...	...	...	...	161	32	.....	.....	1874-75 ,, 58.
	Baranagore ...	Haralall Banerji ... / Motilall Banerji ...	12 / 10	Ditto ...	1876	...	27	...	5,480	44	452	...	...	452	8·6	874	...	...	566	...	3,937	357	.....	26,920	1877-78, paras. 102 to 111.
	Bawali ...	Radha Binode Mundal / Gopi Krishna Mundal ...	20 / 13	Ditto ...	1877	162	5,264	316	31,206	2,700	3,137	...	...	3,137	10·7	169	...	...	287	...	23,921	5,142	33,186	134	1877-78 ,, 119 to 130.
	Bhowanipore ...	Roma Prasad Rai Chaudhuri.	16	Ditto ...	1877	...	542	6	5,506	143	1,111	22	...	1,133	26·1	.....	...	...	...	...	3,759	5,365	.....	.....	1877-78 ,, 112 to 118.
	Belghoria ...	Tincorri Debya	18	Act IX (B.C.) of 1879	1882	...	73	...	152	59	462	...	106	568	23·3	.....	...	...	9	...	2,814	931	474	288	
Nuddea.	Nuddea ...	Kumar Khetish Chandra Rai.	16	Act IV (B.C.) of 1870	1872	4,267	77	...	80,143	4,679	10,795	...	235	11,030	6·8	.....	753	130	23,956	559	1,39,484	14,644	1,46,440	.....	1874-75 ,, 66 to 70.
Jessore.	Narail† ...	Upendra Chandra Rai ... / Kiran Chandra Rai ...	19 / 17	Act XL of 1858 ...	1870	...	...	...	.....	...	.....	...	...	.....	...	.....	...	...	...	...	.....	.....	.....	.....	
	Sunkerpore ...	Ajodhya Lall Mukerji ... / Bhuban Ranjan Mukerji. / Pyari Kumari Debya ... / Mandodari Debya ...	25 / 19 / 20 / 17	Oudh Land Revenue Act XVII of 1876.	1879	...	...	289	71	221	.....	...	...	.....	...	.....	...	...	...	...	27,735	5,242	.....	.....	1879-80 ,, 79 to 81.
Moorshedabad.	Nashipore. Mal ...	Rani Subhadra Kumari / Kumar Ranjit Singh ...	42 / 19	Regulation X of 1793...	1866	...	4,173	643	1,36,498	12,019	7,885	48	...	7,933	2·7	.....	50	...	1,789	83	2,68,801	14,607	.....	.....	1874 75 ,, 84 to 90.
	Nashipore. Debutter...	Rani Subhadra Kumari	42	Act IV (B.C.) of 1870...	1878	27,730	22	6,639	49,236	5,206	3,007	...	...	3,007	2·5	2,250	...	...	...	...	1,24,081	7,056	.....	1,13,618	1879-80 ,, 96 to 102.
	Bashpore ...	Janoki Nath Singh ...	20	Ditto ...	1874	...	16	...	3,938	354	974	67	...	1,041	21·3	.....	24	...	42	...	3,580	1,601	.....	1,250	1874-75 ,, 111 & 112.
	Sydabad ...	Chandra Mohini Debya	Not known.	Ditto ...	1876	...	...	...	3,519	190	268	...	...	268	5·6	.....	...	...	...	...	4,182	3,689	.....	.....	1876-77 ,, 141 to 147.
	Cassim Bazar ...	Ashutosh Nath Rai ...	8	Act IX (B.C.) of 1879	1880	...	15	33	3,50,519	15,690	51,188	1,264	1,770	54,222	17·6	4,750	4,098	1,934	7,499	4,427	4,00,427	1,25,739	2,29,798	3,097	1880-81 ,, 120 to 128.
Khulna.	Satkhira ...	Main estate of Girija Nath Rai Chaudhuri. / Satyendra Nath Rai Chaudhuri.	20 / 18	Act IV (B.C.) of 1870	1872	1,719	14,393	1,784	3,20,601	28,415	25,319	1	243	25,563	10·9	5,997	1,384	17	725	389	2,54,456	40,656	.....	1,27,673	
	Ditto ...	Separate estate of Girija Nath Rai Chaudhuri and Satyenda Nath Rai Chaudhuri.	.....	Ditto ...	1872	30	4,474	157	16,758	848	598	...	...	598	4·8	.....	...	...	...	...	12,102	7,714	6,420	.....	1874-75 ,, 47 to 51.
				Total ...	...	33,915	32,120	9,748	10,05,205	70,637	1,05,335	1,402	2,354	1,09,091	9·0	14,040	6,309	2,081	34,873	5,458	12,70,019	2,33,182	4,16,318	2,72,980	

* The estate was released on the 30th April 1884.
† The return for this estate has not been received.

SECTION II.

PRESIDENCY DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Attached Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
24-Pergunnahs.	Bhowanipore...	Roma Prasad Rai Chaudhuri. Hari Prasad Rai Chaudhuri.	16 Not known.	Act X of 1877... ...	1880	7,801	293	1,538	9,632	21,839	1,134	22,973	37,757	37,552	2,745	18,670	797	19,467	84·7	.....	595
24-Pergunnahs.	Pansila* ...	Mr. Savi ... ... Nafar Chandra Pal Chaudhuri. Biprodas Pal Chaudhuri.	Ditto	Act X of 1882	1884	.....	2,187	71	2,258	2,624	71	2,695	.....	2,670	71	1,439	.....	1,439	53·3	.....	133
Nuddea.	Kissengunge ...	Mrs. C. Bruce	.....	Act X of 1877	1882	.....	583	19	602	663	16	679	1,330	3,156	59	535	20	555	81·7	.....	395
Jessore.	Rajghat	Sarup Chandra Mittra and others.	Not known.	Act X of 1872	1877	.....	.....	.....	.....	43	2	45	243	53	2	53	2	55	122·2	.....	.....
Khulna.	Ramnagore ...	Eleven proprietors ...	.....	Regulation V of 1812...	1868	15,327	8,191	4,614	28,132	63,289	3,792	67,081	25,376	89,825	6,294	59,697	3,830	63,527	94·7	.....	2,092
	Trust Estates.			Total		23,128	11,254	6,242	40,624	88,458	5,015	93,473	64,706	1,33,256	9,171	80,394	4,649	85,043	90·9	.....	3,215
24-Pergunnahs.	Orphangunge Estate.	The estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	.....	397	.....	397	47,425	.....	47,425	3,17,591	50,575	.....	46,801	.....	46,801	98·6	.....	.....
Khulna.	Syudpore ...	Donor, Raja Mahomed Moshin.	.....	Regulation XIX of 1810	1816	95,254	5	17,263	1,12,522	1,71,217	13,713	1,84,930	54,456	2,71,662	20,629	1,69,189	13,734	1,82,923	98·9	.....	798
				Total		95,254	402	17,263	1,12,919	2,18,642	13,713	2,32,355	3,72,047	3,22,237	20,629	2,15,990	13,734	2,29,724	98·3	.....	798
				Grand Total		6,50,535	78,196	1,04,431	8,33,162	14,42,547	82,396	15,24,943	6,91,362	25,73,839	1,58,583	13,91,978	76,079	14,68,057	96·2	4,360	2,66,807

* This estate was taken in charge in July 1884 and released in April 1885 on account of the parties having come to an amicable settlement of their differences.

SECTION II.

PRESIDENCY DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	41	42	43
	Attached Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
24-Pergunnahs.	Bhowanipore...	Roma Prosad Rai Chaudhuri. Hari Prosad Rai Chaudhuri.	16 Not known.	Act X of 1877 ...	1880	5	188	82	16,053	1,819	2,051	50	...	2,101	9·1	.....	...	...	100	...	11,146	44,472	.....	1,23,609	
24-Pergunnahs.	Pansila* ...	Mr. Savi ... ... Naffar Chandra Pal Chaudhuri. Biprodas Pal Chaudhuri.	Ditto	Act X of 1882 ...	1884	...	1,718	65	1,231	71	93	...	46	139	5·1	.....	...	...	...	...	943	490	.....	.....	
Nuddea.	Kissengunge ...	Mrs. C. Bruce	.....	Act X of 1877 ...	1882	...	4,497	192	2,621	39	.....	...	...	.....	...	.....	...	...	...	...	2,254	26	.....	879	1882-83, para. 78.
Jessore.	Rajghat	Sarnp Chandra Mittra and others.	Not known.	Act X of 1872 ...	1877	...	...	...	.....	...	4	...	...	4	8·8	.....	...	...	...	...	1	293	.....	.....	1877-78 ,, 163.
Khulna.	Ramnagore ...	Eleven proprietors ...	.....	Regulation V of 1812...	1868	...	4	5	27,643	2,336	8,690	455	...	9,145	13·6	.....	...	...	...	1,037	61,262	19,551	.....	513	1878-79, paras. 81 to 86.
				Total ...	...	5	6,407	344	47,548	4,265	10,838	505	46	11,389	12·1	.....	...	...	100	1,037	75,606	64,832	.....	1,25,001	
	Trust Estates.																								
24-Pergunnahs.	Orphangunge Estate.	The estate originally belonged to the Military Orphan Fund.	.....	Government order No. 735, dated 16th March 1881.	1881	...	198	...	3,172	...	3,920	...	...	3,920	8·2	.....	...	...	7,653	...	1,042	3,51,777	.....	.....	1881-82 ,, 92 ,, 96.
Khulna.	Syudpore ...	Donor, Raja Mahomed Moshin.	.....	Regulation XIX of 1810.	1816	...	...	...	1,02,474	6,894	2,944	47	...	2,991	1·6	.....	1,620	684	...	...	2,16,177	16,705	.....	31	1877-78 ,, 164 ,, 172.
				Total ...	...	...	198	...	1,05,646	6,894	6,864	47	...	6,911	2·5	.....	1,620	684	7,653	...	2,17,219	3,68,482	.....	31	
				Grand Total ...	...	33,920	38,725	10,092	11,58,299	81,796	1,23,037	1,954	2,400	1,27,391	8·3	14,040	7,929	2,765	42,626	6,495	15,62,844	6,66,496	4,16,318	3,98,012	

* This estate was taken in charge in July 1884 and released in April 1885 on account of the parties having come to an amicable settlement of their differences.

SECTION II.

PRESIDENCY DIVISION.

35. In this division there were 23 (16 wards, 5 attached, and 2 trust) estates under management, including the Halishahar and Pansila estates, which have since been released, and the Orphangunge estate, the management of which has now been transferred to the khas mehal department. The return of the Narail estate has not been received. The revenue, rent, and cesses due from the estates, of which returns are given, were Rs. 6,78,458, Rs. 1,16,382, and Rs. 1,38,097, of which Rs. 33,920, Rs. 38,725, and Rs. 10,092 respectively were left unpaid. The balance of revenue and cesses due from the Nashipore debutter estate was Rs. 27,730 and Rs. 6,039, of which Rs. 25,489 and Rs. 4,800 respectively have been paid since the close of the year, and the remainder is nominal, having been paid by the patnidars, but not adjusted in the accounts of the estate. The balance (Rs. 4,267) of revenue shewn against the Nuddea estate was not payable till after the close of the year, and should have been excluded from the returns. Of the rent due to superior landlords, Rs. 18,867 are due from the Satkhira estates, and could not be paid, owing to the absence, as reported by the manager, of a correct account in his office. The year opened with an arrear rent and cess demand of Rs. 12,07,499, and the current demand was Rs. 15,24,943, making a total of Rs. 27,32,422. The collections amounted to Rs. 14,68,057, or 96 per cent. on the current demand, against 90 per cent. in the previous year; the improvement is chiefly due to the increased collections in the Satkhira main and separate estates, in which the percentages of collections on the current demands in 1884-85 were 97 and 81 against 61 and 37 respectively in 1883-84. The remissions were Rs. 24,202, of which Rs. 13,160 were granted in the Cassimbazar estate on account of insolvency, death, and desertion of tenants. The outstanding balance was Rs. 12,40,195, *i.e.*, current Rs. 7,14,880 and arrear Rs. 5,25,315. The balance is principally due to the Nashipore mal, Cassimbazar, Satkhira, and Syudpore estates, in which it amounted to Rs. 1,48,517, Rs. 3,66,209, Rs. 3,49,016, and Rs. 1,09,368 respectively. The management charges were Rs. 1,27,391, or 8 per cent. on the current rent and cess demand, against 7 per cent. in the previous year. The total amount of debts due by the estates during the year was Rs. 4,12,089, of which Rs. 14,040 were paid and Rs. 35 reduced by compromise, leaving an unpaid balance of Rs. 3,98,012, of which Rs. 1,13,618, Rs. 1,27,673, and Rs. 1,23,609 are shewn against the Nashipore Debutter, Satkhira and Bhowanipore (attached) estates respectively. The contributions to schools and dispensaries amounted to Rs. 7,929 and Rs. 2,765 respectively. Rupees 42,626 were spent on repairs of houses, principally in the Nuddea estate, for the restoration of the archways leading to the rajbari, and Rs. 6,495 were laid out on other works of improvement. The cash balance of the previous year was Rs. 6,91,362, and the receipts during the year from different sources amounted to Rs. 17,39,224, making a total of Rs. 24,30,586; the disbursements were Rs. 17,64,090, including Rs. 89,784 invested in Government securities; the cash balance at the close of the year was thus Rs. 6,66,496 in addition to Government securities to the value of Rs. 4,16,318.

In regard to the condition of the tenantry and the relations between landlord and tenants, the Commissioner writes :—

"The Collector of the 24-Pergunnahs reports that there has been no change in the condition of the ryots or in the relations between landlords and tenants in the estates under the Court of Wards during the year under report. The Collector of Nuddea says that the condition of the ryots of the Nuddea estate, though somewhat affected by the partial failure of *amun* and some of the winter crops, is reported to be much the same as in the preceding year. Malarious fever is gradually disappearing, and the year would have been favourable had the ryots had as good outturn of *amun* as they had of *aus*. Defaulters are leniently dealt with, and indulgence is shown to them when necessary. The Collector gives much credit to the manager for his general conduct towards the ryots. The Collector of Jessore reports with

regard to the Narail estate that the condition of the cultivating classes is said to be improving, though the failure of crops during the last three successive years has pressed hardly upon them. The relations between the landlords and the tenants, he says, are satisfactory. As the estate has been under the Court's management for a very long time, the ryots have long ceased to complain against their landlords. The abolition of all kinds of illegal cesses has, he adds, made the management of the Court of Wards very popular with the ryots. In Khulna the manager of the Satkhira estate reports that the tenantry in all parts of the estate are prosperous and contented; they are well inclined, he says, to the management, which does not enhance their rents nor exact cesses. The Collector endorses the views of the manager. The manager of the Ramnagore estate says that the ryots of this estate are in good circumstances and are satisfied with the management. They are assisted by the estate in cases of attempted dispossession. With regard to the Syudpore estate, the Collector reports that the tenantry are very well off and are well disposed towards the management, under which no exactions beyond the fixed rents and cesses are made. The Collector of Moorshedabad remarks, with reference to the estates under the charge of the general manager, that the year under review may be said to have been below the average. Towards the close of the year, in consequence of the abnormal condition of the rainfall, the *amun* crops suffered to a great extent. This failure, however, was to a great extent made up by the *rabi* crops, which gave a good yield. The occurrence of repeated accidental fires towards the close of the year was another misfortune to the ryots. Their condition in other respects is said to be thriving. The relations with tenants were, he says, generally satisfactory, and they were contented. In general, they seem to be well satisfied with the Government management. With regard to the Cossimbazar estate, I quote the following extract from the Collector's report :—

"The Sarail ryots do not depend so much upon the rain for the success of their crops as upon the rise of the Megna. Last year, the river was very low, and the crops on the high lands suffered consequently. Jute is grown on high land, and the ryots not finding water near for steeping the plant allowed the crop to wither in the land, instead of undergoing the trouble of removing it to a long distance for steeping. For the same reason, the *aus* crop also suffered. But notwithstanding all these causes, the condition of the tenantry cannot be considered unsatisfactory. On account of the oppression practised by the ijardars upon the ryots during the late proprietor's time, and on account of the demoralizing influence of the establishments appointed for the management of the estate, the feelings of the ryots in Sarail towards the zemindar were hostile. But such feelings are gradually fading away, and the ryots have commenced to appreciate the honesty and liberal spirit of the Government management. The Rungpore ryots are well off. No doubt they have suffered a little on account of partial failure of crops for the last two years, but their earnings were above actual want. In the Moorshedabad portion of the management, the feelings of the ryots are satisfactory. But they are not so prosperous as the Sarail and Rungpore ryots, owing to the deterioration of the silk industry."

36. *Halishahar.*—The estate belongs to Jageswar Rai, who was adopted by the widow of Annada Prasad Rai, son of the original proprietor, Kali Prasad Rai. It was taken in charge on the 26th August 1865 by order of the civil court under Act XL of 1858, and released on the 30th April 1884, when the ward had attained his majority. The property, which is scattered over a large tract of land in the 24-Pergunnahs and Nuddea, consists of 6 revenue-paying estates, 3 rent-paying tenures, and certain rent-free lands, besides a house at Halishahar. The property was held under direct management, an attempt made to farm it out having failed. A portion of the estate was surveyed in 1871, but except in a few cases, the assessments were not raised. When the Collector assumed charge of the estate there was a sum of Rs. 9,882* to its credit. The rental was Rs. 2,530, and this was subsequently increased to Rs. 2,880. The total demand of rent and cesses due to the estate for the period of nearly 19 years it was under management was Rs. 57,358, of which Rs. 50,170, or 87 per cent., were collected, and Rs. 5,825 remitted, leaving a balance of Rs. 1,363, of which Rs. 100 only were reported to be irrecoverable. Of the debts (Rs. 3,364) due to the estate, Rs. 1,095 were recovered, and the balance, after deducting remissions, was Rs. 146 only. The whole of the debts (Rs. 1,102) due by the estate was liquidated. The total receipts from all sources, including the surplus (Rs. 9,882) with which the estate was taken in charge, were Rs. 66,827, the whole of which, except Rs. 32, was spent. The principal items of expenditure were as follows :—Cost of management Rs. 8,399, Government revenue Rs. 12,462, rent to superior landlords Rs. 24,122, maintenance allowance and education of the ward Rs. 4,728, legacy paid to the aunt of the ward Rs. 2,090, and law expenses Rs. 9,429,

24-PERGUNNAHS.

		Rs.
* Bank shares	...	2,200
Government securities	...	2,500
Deposit in Agra Bank	...	5,182
		9,882

24-PERGUNNAHS. including Rs. 3,500 decreed to Jagadamba Devi, second wife of Kali Prasad Rai. The ward was educated in the Hooghly branch school and the Baraset boarding school, and was initiated in zemindari business by the manager.

37. *Bhowanipore.*—This estate was attached in execution of a decree, which with interest amounted to Rs. 1,19,192, its net income being only Rs. 8,245. The judgment-debtor declined to enter into any amicable arrangement for the satisfaction of the debt, and an application to the civil court under section 326, Civil Procedure Code, for arrest of sale was rejected. The estate was therefore released.

38. *Orphangunge.*—The estate was managed from April 1881 to January 1885 as a trust estate, when under Government order No. 211, dated 15th January 1885, it was transferred to the list of Government estates.

39. *Port Canning.*—The estate, which consists of Soonderbun grant No. 54 and the reserved portion of grant No. 50, was attached on the 12th September 1871 in execution of the civil court decree obtained by Government against the Canning Municipality. It remained under the management of the Collector of the 24-Pergunnahs up to 31st March 1884, when the purchase of the estate by Government for a sum of Rs. 50,000 at the auction sale held on the 5th November 1883 was confirmed by the civil court. The rental of the property, which when it was attached was Rs. 19,503, had risen to Rs. 24,082 when it was purchased by Government. The total demand of rent due for the period the property was under attachment was Rs. 3,12,018, of which Rs. 2,76,930, or 88 per cent., were realised, and Rs. 20,973 remitted, leaving a balance of Rs. 14,115, of which Rs. 6,332 were reported to be doubtful of recovery. The total receipts from all sources, including the cash balance (Rs. 11,095) at the date of attachment, was Rs. 3,58,182. The total expenditure amounted to Rs. 2,97,742, of which Rs. 37,926 were laid out for the improvement and preservation of the property, Rs. 2,10,398 for payment of debts due to Government and private parties, Rs. 29,954 for management, Rs. 11,271 for law suits, principally in defence of the suit brought by the late Port Canning Company and others, which was finally decided in favour of Government by the Privy Council, and the remainder, Rs. 8,193, was spent on sundry minor charges. The closing cash balance of Rs. 60,440 has been surrendered with the estate to Government.

NUDDEA. 40. *Nuddea.*—The revenue (Rs. 78,508), rent (Rs. 2,543), and cesses (Rs. 10,602) due from the estate was paid, except Rs. 4,267 and Rs. 77 on account of revenue and rent respectively. The balance of revenue was due from a mehal in the 24-Pergunnahs, and was payable after the close of the year, that is, in June 1885: it should have been excluded from the returns. The current (Rs. 1,52,150) and arrear (Rs. 83,428) demand of rent due to the estate was Rs. 2,35,578, of which Rs. 1,54,739 were collected and Rs. 696 remitted, leaving Rs. 80,143 outstanding. The arrear demand of cesses due to the estate was Rs. 4,330 and the current demand Rs. 8,962, making a total of Rs. 13,292. The collections amounted to Rs. 8,613, and the balance was Rs. 4,679. The percentage of collections of rent and cesses on the current demands was 101 and 96, respectively, against 96 and 97 per cent. collected in the previous year. Of the total balance of rent and cesses amounting to Rs. 84,822, Rs. 10,713 were not realisable before the close of the year, Rs. 5,858 are irrecoverable and have been reported for remission, Rs. 4,091 are doubtful of recovery, and Rs. 64,160 are good and in process of realization. Rupees 1,030 were recovered on account of debts due to the estate, and the balance was Rs. 6,496, of which Rs. 392 only are said to be doubtful of recovery. The cash balance of the previous year was Rs. 14,504, and the receipts during the year amounted to Rs. 1,76,052, making a total of Rs. 1,90,556. The disbursements, including Rs. 9,893 invested in Government securities, were Rs. 1,75,912; the surplus at the close of the year was Rs. 14,644 in cash, besides Government promissory notes to the value of Rs. 1,46,440. The management charges were Rs. 11,030, or 6 per cent. on the current rent and cess demand of Rs. 1,61,112. On the whole the management of this estate has, from a financial point of view, been both cheap and efficient. Rupees 3,041 were spent for law charges, Rs. 27,755 for the maintenance of the ward and his family, including social and religious ceremonies, Rs. 6,420 for the ward's education, Rs. 753 and

Rs. 173 for the support of schools and dispensaries respectively, Rs. 16,485 for the restoration of the archways leading to the rajbari, Rs. 4,553 for the repairs of the Bishnu mehal building, Rs. 1,230 for the restoration of the sudder gate leading to the rajbari, Rs. 1,688 for petty repairs to several buildings, and Rs. 559 for repairs of embankments, for cutting a khal by means of which 300 bighas of land have been made cultivable, and for other minor works of improvement. The Maharaja, who is under the tuition of Mr. Oswell at Berhampore, visited Darjeeling and the North-Western Provinces during the year, and prosecuted his studies with some success. NUDDEA.

The Commissioner remarks as follows :—

"The financial position of the estate, as noticed in previous years, is prosperous and satisfactory. The estate is not only unencumbered, but it is satisfactory to note that it has invested Rs. 10,000 in Government securities in addition to Rs. 1,43,200 invested up to the close of the preceding year. Thus the whole sum invested in Government securities amounts to Rs. 1,53,200, of which Rs. 45,000 bear interest at 4½ per cent. and Rs. 1,08,200 at 4 per cent.

"During the year under report Rs. 559 were expended on works of improvement of landed property and Rs. 23,956 for repair and reconstruction of some of the important masonry buildings. Of the former Rs. 411 were expended in repairing two embankments at villages Haripore and Teghari Kalinagore for protection of the lands from inundation and Rs. 121 in completing a khal at Dakatiapota in Moorshedabad, by means of which 300 out of 400 beeghas of land which were under water have been made cultivable. As regards the repairs and reconstruction of the rajbari buildings, the four archways in the *chawk* have been completed at a cost of Rs. 16,485 to the great satisfaction of the residents of the town, who regard them as monuments of the past glory of the Raj. The roof of the Bishnu mehal hall and the sudder gate in front of the rajbari have also been completed.

"The estate contributed Rs. 753 during the year for the encouragement of education. Six patshalas, three girl schools and two night schools were aided, and Rs. 21 were granted as scholarships to the successful candidates thereof. Rupees 126 were paid as subscription to the charitable dispensary, and medicines was supplied to two villages where there was an outbreak of cholera."

41. *Narail.*—The following tables show the results of the management of the estate held jointly by the minors with the major relatives for the year 1880-81, and the separate estate of the minors for the years 1882-83 and 1883-84. JESSORE.

TABLE I.—*Revenue, Rent, and Cesses payable by the Estate.*

Year.	Estate.	Revenue to Government.				Rent to superior landlords.				Cesses.			
		Current demand.	Current and arrear demand.	Payments.	Balance after deducting remission.	Current demand.	Current and arrear demand, including interest.	Payments.	Balance after deducting remission.	Current demand.	Current and arrear demand, including interest.	Payments.	Balance after deducting remission.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1880-81 ...	Joint	1,15,341	1,15,635	1,15,434	201	1,07,809	1,34,032	1,10,869	23,163	39,035	46,441	43,104	3,337
1882-83 ...	Separate	6,892	7,276	6,598	665	10,382	21,733	9,664	8,461	2,183	2,650	2,113	528
1883-84 ...	Separate	6,892	665	6,518	1,039	10,212	8,567	10,417	8,351	2,176	541	2,135	577

TABLE II.—*Rent and Cesses recoverable by the Estate.*

Year.	Estate.	Rent.						Cesses.					
		Current demand.	Arrear demand.	Total demand.	Collections.	Remissions.	Balance.	Current demand.	Arrear demand.	Total demand.	Collections.	Remissions.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
1880-81 ...	Joint	4,86,898	21,56,956	26,43,854	4,68,253	...	21,75,601	30,061	47,205	77,266	23,644	...	53,622
1882-83 ...	Separate	44,324	1,52,257	1,96,581	39,748	...	1,56,833	1,997	4,435	6,432	1,659	...	4,773
1883-84 ...	Separate	44,345	1,57,748	2,02,093	38,340	361	1,63,392	1,999	4,796	6,795	1,645	...	5,150

TABLE III.—*Debts due to and by the Estate.*

YEAR.	Estate.	DEBTS DUE TO THE ESTATE.						DEBTS DUE BY THE ESTATE.					
		Due at the commencement of the year.	Accrued during the year.	Total.	Recovered.	Written off.	Balance.	Due at the commencement of the year.	Incurred during the year.	Total.	Paid.	Reduced by compromise.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1880-81 ...	Joint	10,36,582	6,011	10,42,593	1,124	...	10,41,469	7,258	...	7,258	...	.....	7,258
1882-83 ...	Separate	2,18,272	223	2,18,495	1,811	...	2,16,684	5,994	...	,994	25	.....	5,969
1883-84 ...	Separate	2,16,684	1,775	2,18,459	1,243	...	2,17,216	5,969	...	.....	...	.....	5,969

TABLE IV.—*Receipts and Disbursements.*

RECEIPTS.	Joint-estate.	Separate estate.	
	1880-81.	1882-83.	1883-84.
	Rs.	Rs.	Rs.
Cash balance from last year ...	43,563	18,064	25,044
Rent	4,68,256	39,758	38,340
Cesses	23,647	1,674	1,646
Interest on Government securities	385	.....	740
Debts recovered	1,124	1,812	1,243
Loans taken, price of land and securities sold	2,570	.....	11
Miscellaneous	46,644	53,343	36,784
Total ...	5,86,189	1,14,651	1,03,808

DISBURSEMENTS.	Joint-estate.	Separate estate.	
	1880-81.	1882-83.	1883-84.
	Rs.	Rs.	Rs.
Government revenue	1,15,433	6,600	6,519
Rent	1,10,872	9,671	10,417
Cesses	43,106	2,212	2,135
Management of property ...	37,236	13,276	10,623
Law expenses	29,864	23,241	8,572
Maintenance of proprietors, including social and religious ceremonies	5,533	16,141	7,845
Education	.....	2,160	2,802
Miscellaneous	1,68,563	2,978	3,072
Rates	.....	1,108	1,742
Debts paid	.....	25	.....
Investments in Government securities and land	7,875	12,295	12,855
Cash balance	67,707	25,044	37,206
Total ...	5,86,189	1,14,651	1,03,808

Regarding this estate, the Commissioner reports:—

"The return for 1884-85 of the niz estate, and those for 1881-82, 1882-83, 1883-84, and 1884-85 for the ijmali estate are still due from the manager, and he cannot state definitely when he will be able to submit them. It is needless to repeat the stereotyped explanations of his inability to submit these returns at an early date, as they have been submitted to the Board several times before. They are in short that he has to depend for the materials of these returns upon the servants of the ijmali estate, over whom he has no control. The manager of the ijmali estate, as well as the major proprietors themselves, have been addressed on the subject both by the manager and the Collector, and I do not see what more can be done. The manager has submitted a report on the administration of the estate for the year under review, but it is necessarily wanting in the required figures and particulars, and much use cannot therefore be made of it.

"Besides the niz and ijmali estates a new property, known as the Russulpore estate, was brought under the Court's management during the year under report. This was a private property of the minor's mother, and was under her private management up to 1288 B.S., when she transferred it to her sons by a deed of conveyance. * * * * The minors have two sorts of rights in this property, viz. patni and maurasi. The patni interest is included in the one-sixth share of the ijmali estate farmed out, and the maurasi interest is kept under the khas management of the manager. This latter interest they derived from their mother.

"The work of the Kasipore property of the minors used, prior to the year under report, to be carried on by the ijmali servants, but owing to non-submission of accounts and returns by them, the manager has taken it under his direct control, and an additional establishment has been sanctioned for the purpose.

"The total rent demand of the estate for the year under review was Rs. 1,28,013. * * * *

"The manager has not yet been able to ascertain accurately the amount of collections of the year, but from a rough calculation he has found it to be about Rs. 1,22,000 (including arrears), which is a little above 95 per cent. of the current demand.

"The net income of the estate may be roughly estimated at Rs. 58,000, viz. Rs. 32,000 from the niz and Russulpore estate and Rs. 26,000 from the ijmali estate. The financial position of the estate is satisfactory. The year ended with a cash balance of Rs. 7,946. Besides this, there is an investment of Rs. 54,500 in 4 per cent Government securities and one-sixth share in the ijmali Government securities, worth Rs. 17,500. There is a fair prospect of further investments being made in the current year."

* * * * * * *

"In the Narail estate the manager tried his best to induce the ryots to introduce new crops, but they are generally found averse to changes. Some cultivators under persuasion from the manager, and having had some help from him, sowed potato and *patal* and planted sugarcane of the Bombay species, and the result was encouraging. The outturn of *patal* and sugarcane was most satisfactory, and the cultivators got a good outturn

for their labour. Potatoes were grown as an experiment in some parts of the estate, and the result is satisfactory. The manager in order to encourage the ryots promised to pay rewards to those who would show him the best results, and to advance money to those who would try the cultivation of new crops, and accordingly paid Rs. 10 as reward to three men who grew the best crops and Rs. 6 more to three others who tried the Bombay sugar-cane." JESSORE.

The elder ward is reported to have shewn some improvement in zemindari work. The younger ward studied in the second class of the Narail higher class English school, and is said to be intelligent and attentive.

42. *Nashipore Mal.*—The whole of the Government revenue, amounting to Rs. 1,83,439, was paid. Of the rent (Rs. 13,786) and cesses (Rs. 23,264) due from the estate, Rs. 4,173 and Rs. 643 respectively were left unpaid or unadjusted. The year opened with an arrear rent demand of Rs. 1,20,431, and the current demand was Rs. 2,68,083, making a total of Rs. 3,88,514; the collections were Rs. 2,51,307 and the balance, after deducting remissions, was Rs. 1,36,498. The current (Rs. 19,511) and arrear (Rs. 8,200) demand of cesses due to the estate was Rs. 27,711, of which Rs. 15,719 were collected, and Rs. 12,019 was the balance outstanding. The collections of rent and cesses were 93 and 80 per cent. on the current demands against 98 per cent. respectively in the preceding year. Of the total balance of rent and cesses amounting to Rs. 1,48,517, Rs. 17,745 were not realisable before the close of the year, and the remainder is shown as good and in process of recovery. Rupees 1,156 were realised as debts due to the estate, and the balance outstanding was Rs. 88,743, the whole of which, except Rs. 1,250, is due from the debutter estate. The cash balance of the previous year was Rs. 23,842, and the receipts during the year amounted to Rs. 2,69,421, making a total of Rs. 2,93,263; the disbursements were Rs. 2,78,656; the surplus at the close of the year was thus Rs. 14,607. The management charges were Rs. 7,933, or 2 per cent. on the current rent and cess demand of Rs. 2,87,594. The law charges amounted to Rs. 4,542; the allowances to the minor and family, including social and religious ceremonies, were Rs. 28,145; the minor's educational expenses came to Rs. 2,201, and Rs. 1,872 were spent in the repairs of buildings and in excavating tanks for drinking and irrigating purposes. The Collector reports that the ryots of the estate are averse to the introduction of new crops. The ward has been reading in the Berhampore College, and is now attending the manager's office to learn zemindari business. A curious question has arisen as to his age, as he claims to have attained his majority, although according to the date of his birth as registered in the Board's office he would not cease to be a minor until June 1886. A full enquiry having been made the Commissioner has lately reported that the ward's age has been registered correctly, and the case is now pending before the Board. Baboo Bimolanand Mookerjee was appointed to act as general manager of wards' estates in Moorshedabad for six months from the 21st September 1884, during the absence of Deputy Collector Baboo Nobin Krishna Banerjee, on sick leave; he was made permanent in that appointment from the 21st March 1885 on a salary of Rs. 250 per mensem. MOORSHEDABAD.

43. *Nashipore Debutter.*—The balances of revenue and cesses due to Government at the close of the year were Rs. 27,730 and Rs. 6,039, of which Rs. 25,489 and Rs. 4,800 respectively have been paid after the close of the year, and the remainder is nominal, being paid by the patnidars, but not adjusted in the accounts of the estate. The current (rent Rs. 1,07,578 and cesses Rs. 11,195) and arrear (rent Rs. 51,723 and cesses Rs. 5,122) demand due to the estate was (rent Rs. 1,59,301 and cesses Rs. 16,317) Rs. 1,75,618, of which (rent Rs. 1,09,760 and cesses Rs. 11,110) Rs. 1,20,870 were collected, and the balance, after deduction of remissions, was (rent Rs. 49,236 and cesses Rs. 5,206) Rs. 54,442, of which Rs. 5,761 were not realisable before the end of the year, and the rest is good and in process of recovery. The collections of rent and cesses were 102 and 98 per cent. on the current demands against 103 and 95 per cent. in the previous year. The debts due by the estate at the end of last year were Rs. 99,125; add to this Rs. 16,743, viz. Rs. 14,493 interest at 6 per cent. up to 31st March 1885 on the principal amount of Rs. 73,000 advanced from the mal estate, and Rs. 2,250 interest on the debt due to the Bagchis; the total liabilities were therefore Rs. 1,15,868, of which Rs. 2,250 were paid, leaving a balance of Rs. 1,13,618. Including the cash balance (Rs. 12,338) of the previous year, the total receipts were Rs. 1,36,394, the whole of which was disbursed, except Rs. 7,056.

MOORSHEDABAD.

44. *Cassim Bazar.*—The demand of Government revenue, amounting to Rs. 73,347, was satisfied. The net increase in the rent roll was Rs. 1,641, which was obtained from settlements. The current and arrear demand due to the estate was Rs. 6,68,216; the collections were Rs. 2,88,837; the remissions amounted to Rs. 13,160; the balance was therefore Rs. 3,66,209. The collections of rent and cesses were 93 and 111 per cent. on the current demand respectively against 109 and 116 per cent. in the previous year. The remissions were on account of insolvency, death and desertion of tenants. Of the balance, Rs. 9,438 were due when the estate was taken in charge and Rs. 3,56,771 accrued during Government management; these again consisted of Rs. 10,694 classed as bad and irrecoverable, Rs. 1,689 doubtful and disputed, Rs. 5,734 doubtful but not disputed, Rs. 2,86,059 good and in process of recovery, and Rs. 62,033 not realisable before the close of the year. The debts due to the estate at the end of 1883-84 were Rs. 30,277; to this Rs. 10,120 were added during 1884-85 on account of law costs; the total amount was therefore Rs. 40,397, of which Rs. 10,900 were recovered and Rs. 7,711 written off. The balance was therefore Rs. 21,786, of which Rs. 8,074 are reported to be good and in process of recovery, the remainder being irrecoverable or doubtful of recovery. Rupees 4,750 were paid on account of debts due by the estate, and the balance was Rs. 3,097, of which Rs. 2,577 are disputed claims. The accounts of the estate were audited during the year by the Examiner of Local Accounts. The receipts and disbursements were as follows:—

Receipts.	Rs.	Disbursements.	Rs.
Cash balance of the previous year...	1,55,551	Government revenue	74,000
Rent	2,76,227	Rent	2,561
Cesses	12,610	Cesses	18,063
Interest on Government securities	7,322	Survey and settlement ...	1,770
Debts recovered	10,900	Repairs of cutcherry buildings ...	1,264
Miscellaneous	1,40,486	Management	51,188
		Law	14,144
		Maintenance of proprietor and family, including social and religious ceremonies	65,070
		Education of minor	241
		Schools	4,098
		Dispensaries	1,934
		Maintenance in efficient condition of estates, buildings ...	7,499
		Works of improvement ...	4,427
		Miscellaneous	1,42,647
		Rates	3,810
		Debts paid	4,750
		Investments in Government securities	79,891
		Cash balance at the close of the year	1,25,739
Total ...	6,03,096	Total ...	6,03,096

The value of the Government securities to the credit of the estate at the close of the year was Rs. 2,29,798. The minor, who is 8 years of age, is being taught the vernacular by a pundit. He was invested with the "sacred thread" during the year, the expenditure incurred for the ceremony being Rs. 20,000.

In regard to works of improvement, the Collector writes as follows:—

"On account of the jute cultivation now carried on in Sarail, fallow land seems to be rare, and as the right of occupancy is the prevailing tenure in the pergunnah, people can seldom have new lands for cultivation. The jhils are fruitful sources of disturbance. They generally lie on the boundary of villages and are used for pasture. The result is that both villages claim a right to cut grass which is asserted with equal perseverance by both parties, and even the punishment of the offenders in the consequent breaches of the peace does not generally determine the dispute. It has been found that the soil of Sarail is capable of producing potatoes, sugarcane, and wheat. The two former are supplied from Sylhet and the latter from the Naraingunge market, but notwithstanding that every persuasion was used to induce the ryots to try the experiment, they refused to resort to any of them on the ground that when they can get a comfortable living by their present staples, they need not try experiments. In the year under review, the jute crop having proved to be unprofitable, and a partial failure in the rice harvest having occurred, the ryots have commenced to think

of changing the old staples, but the manager does not think that they are in earnest about it. They will watch a year or two more the jute market, and then they will finally decide what to do. MOORSHEDABAD.

"In Rungpore there was very little fallow land brought under cultivation. In Bhutia mehal attached to the Sharibari cutcherry there is much fallow land, but as the water dries up in tanks on account of the sandy nature of the soil, no productive crop can be grown there.

"On account of the drought of the past year the manager could not do much for the settlement of fallow lands in Moorshedabad. Only about 150 bighas of such lands have been brought under cultivation at Hariharpara.

"Messrs. Thomson and Mylne's sugarcane mills have been supplied to Sarail, Rungpore, and Moorshedabad, where there is sugarcane cultivation. These mills are very much appreciated.

"The excavation of four tanks and an irrigation khal has been undertaken in the Moorshedabad portion of the management, since March last, when some of the ryots really wanted some sort of occupation. Rupees 4,625 have been sanctioned for the works, which are still going on. In Sarail there is scarcity of good drinking water during the dry season. Five tanks have been excavated during the year under report to remove this want."

45. *Satkhira.*—Of the revenue (Rs. 82,266), rent (Rs. 58,318), and cesses (Rs. 17,156) due from the 10-anna share of the wards in the main estate, Rs. 1,719, Rs. 14,393, and Rs. 1,784 respectively were left unpaid. The balance of rent due to superior landlords could not be paid, owing to the absence, as reported by the manager, of a correct account in his office. The year opened with an arrear rent demand of Rs. 3,17,605, and the current demand was Rs. 2,23,971, making a total of Rs. 5,41,576; the collections amounted to Rs. 2,19,705; and the balance, after deducting remissions of Rs. 1,270, was Rs. 3,20,601, of which Rs. 1,07,549 represent current and Rs. 2,13,052 arrear balance. The current (Rs. 8,761) and arrear (Rs. 26,155) demand of cesses due to the estate was Rs. 34,916, of which Rs. 6,477 were realised, and the balance, after deduction of remissions, was Rs. 28,415, *i.e.*, Rs. 7,343 current and Rs. 21,072 arrear balance. The collections of rent and cesses were 98 and 73 on the current demands, against 61 per cent. in the previous year; the increased collections are attributed by the manager to better outturn of crops during the year. The total balance (Rs. 3,49,016) of rent and cesses is very heavy, being equal to one and a half year's demand, and is due for the years 1281 to 1292 B.S. The balance is classified thus:—Rs. 16,964 covered by civil suit decrees, Rs. 52,342 covered by certificates filed under Act VII (B.C.) of 1880, Rs. 10,000 collected in 1884-85 but not remitted by the naibs and tehsildars in due time, Rs. 17,549 realised since the close of the year, and Rs. 2,52,161 under amicable realisation; the irrecoverable portion of the last-mentioned sum has not been ascertained. The debts due to and by the estate were increased from Rs. 43,076 and Rs. 1,23,931 to Rs. 47,531 and Rs. 1,27,673 respectively. The accounts of the estate from 1st January 1883 to 31st March 1884 were audited by the Examiner of Local Accounts during the year. The receipts and disbursements were as follows:— KHULNA.

Receipts.	Rs.
Cash balance of previous year, exclusive of the released share of Manamatha Nath Rai Chaudhuri	22,017
Rent	2,19,705
Cesses	6,477
Debts recovered	4,551
Lands sold	1,279
Miscellaneous, consisting principally of items shewn under "deposit" and "suspense" accounts ...	75,158
Total ...	3,29,187

Disbursements.	Rs
Government revenue ...	80,855
Rent	43,926
Cesses	15,636
Management	25,320
Survey and settlement ...	243
Law	8,740
Maintenance of proprietor and family, including social and religious ceremonies ...	16,944
Education of wards	5,025
Schools	1,384
Dispensaries	17
Repairs of buildings... ...	725
Works of improvement ...	389
Miscellaneous, consisting principally of items shewn under "deposit" and "suspense" accounts ...	80,344
Rates	2,940
Debts paid	5,997
Investment in land	46
Cash balance at the close of the year	40,656
Total ...	3,29,187

KHULNA.

A special establishment was retained during the year for the purpose of clearing up the accounts of this estate, which the late manager left in much confusion. The progress made was not satisfactory. The estate has since the close of the year been released.

The younger ward Satyendra Nath Rai Chaudhuri was in the 2nd class of the Calcutta Hindoo school, and is reported to have made tolerable progress in his studies; he was married in January 1885. The elder ward Girija Nath Rai Chaudhuri was initiated in zemindari management; he attained his majority on the 10th April 1885, and as he refused to allow his share in the estate to remain under the Court for one year more, the entire property was released from the 31st July 1885.

46. *Ramnagore.*—The net increase in the rental was Rs. 893, which was obtained from settlement of hâts, fisheries, and fallow lands. The current (Rs. 67,081) and arrear (Rs. 29,038) demand of rent and cesses due to the estate was Rs. 96,119, of which Rs. 63,527, or 94 per cent. on the current demand, were collected, and Rs. 2,613 remitted, leaving a recoverable balance of Rs. 29,979. Rupees 1,582 were recovered on account of debts due to the estate, and the balance was Rs. 941, of which Rs. 159 are reported to be irrecoverable. Rupees 455 were spent for repairs of cutcherry houses, and Rs. 1,037 for excavating and closing certain khals. Rupees 13,200 were paid to the proprietors as profits of the estate, in addition to their maintenance allowance of Rs. 10,107. The cash balance at the close of the year was Rs. 19,551.

47. *Syudpore.*—The revenue and cesses due to Government, amounting to Rs. 95,254 and Rs. 17,361 respectively, were paid. The current (Rs. 1,71,217) and arrear (Rs. 1,00,445) demand of rent due to the estate was Rs. 2,71,662, of which Rs. 1,69,189 were realised, leaving Rs. 1,02,474 outstanding. The arrear demand of cesses was Rs. 6,916 and the current demand Rs. 13,713, making a total of Rs. 20,629; the collections amounted to Rs. 13,734, leaving a balance of Rs. 6,894. The collections have improved, being 98 and 101 per cent. on the current demands respectively against 90 and 93 per cent. in the previous year. The balance was large, amounting to Rs. 1,09,368; but it is satisfactory to observe that Rs. 61,846 have been realised since the close of the year. A sum of Rs. 630 was recovered as debts due to the estate, and the balance was Rs. 2,304, of which Rs. 627 are bad and irrecoverable. Including the cash balance (Rs. 54,456) of the previous year, the total receipts were Rs. 2,38,177, of which Rs. 2,21,472 were disbursed, leaving a cash balance of Rs. 16,705. The cost of management was Rs. 2,991, or 1 per cent. on the current rent and cess demand of Rs. 1,84,930. The subscriptions to schools and dispensaries were Rs. 1,620 and Rs. 684 respectively. Rupees 97,945 were credited to the Mohsin fund; of this Rs. 60,000 is the usual annual remittance, and Rs. 37,945 (which is the difference between the cash balance on the 31st March 1879, viz. Rs. 16,611, and that on the 31st March 1884, Rs. 54,556) was taken as the surplus profits of the estate for distribution among the several interests concerned in the proportion in which they are entitled to participate in it. A periodical adjustment will in future be made of the surplus profits of the estate.

SECTION III.

RAJSHAHYE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Dinagepore.	Sunkerpore ...	Srinath Sundyal ...	67	Act XXXV of 1858 ...	1873	31,397	574	2,128	34,099	62,506	1,859	64,365	30,676	1,30,382	3,425	52,605	2,205	54,810	85·1	.....	1,926
	Sumbulpore ...	Trailakhya Nath Baral	20	Act XL of 1858 ...	1873	1,646	122	202	1,970	3,916	120	4,036	369	7,295	387	2,869	40	2,909	72·0	1,041	1,289
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	16	Act IV (B.C.) of 1870	1877	56,653	1,840	5,483	63,976	1,00,652	3,229	1,03,881	11,609	1,46,327	5,647	1,03,725	3,184	1,06,909	102·9	2,846	5,485
	Haripore	Soudamini Chaudhurani	14	Act IX (B.C.) of 1879	1881	21,492	373	2,108	23,973	40,173	1,189	41,362	12,911	57,760	2,930	39,668	779	40,447	97·7	353	5,430
Rajshahye.	Govindpore* ...	Mohesh Chandra Mani	21	Regulation X of 1793...	1868	250	103	169	522	2,918	89	3,007	659	7,215	300	3,877	140	4,017	133·5	.....	357
	Tahirpore Junior Branch.†	Bisheswar Rai	21	Act XL of 1858 ...	1869	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Kasiswar Rai	19																		
	Nowpara*	Ram Dasi Debya (widow of Jogendro Narain Rai).	21	Ditto	1869	1,376	86	198	1,660	3,900	80	3,980	892	3,900	80	3,193	80	3,273	82·2	.....	252
	Puttea	Gopalendra Narain Rai	18	Act IV (B.C.) of 1870	1872	13,130	1,489	2,057	16,676	39,288	1,212	40,500	2,673	66,841	2,386	32,576	1,143	33,719	83·2	20	429
	Chowgong	Romoni Kant Rai ...	20	Act XL of 1858 ...	1877	7,608	187	2,950	10,745	45,854	2,026	47,880	12,097	77,928	4,415	43,157	2,630	45,787	95·6	.....	1,559
	Dighaputtea ...	Pramada Nath Rai ...	12	Act IX (B.C.) of 1879	1884	58,555	31,240	23,408	1,13,203	4,25,960	15,411	4,41,371	1,71,027	5,88,058	22,106	3,97,305	14,831	4,12,136	93·3	.....	1,46,041
		Basanta Kumar Rai ...	10			73,708	10,261	4,094	88,063	1,50,210	4,091	1,54,301	19,587	2,58,126	11,027	1,13,790	1,302	1,15,092	74·5	.....	7,488
		Sarat Kumar Rai ...	8																		
		Hemendra Kumar Rai...	7																		
Rungpore.	Kamarpukur* ...	Biroja Mohan Dass Chaudhuri.	21	Act IV (B.C.) of 1870	1876	220	.....	87	307	2,256	73	2,329	1,641	3,621	98	1,543	40	1,583	67·9	.....	101
	Burdhankotee ...	Chandra Kishore Rai ...	10	Act IX (B.C.) of 1879	1880	8,943	517	2,028	11,488	31,725	1,074	32,799	5,497	43,311	1,635	30,919	1,113	32,032	97·6	.....	1,714
Darjeeling.	Gunga Prasad and brothers.*	Gunga Prasad Dass ...	29	Act XL of 1858 ...	1875	481	.....	37	518	692	28	720	388	748	32	469	20	489	67·9	.....	9
		Guroo Charan Dass ...	26																		
		Shetul Dass	24																		
		Nardeb Dass	20																		
		Madan Dass	17																		
Julpigoree.	Paddomotty ...	Salimoollah	12	Act XL of 1858 ...	1875	.....	263	50	313	1,059	70	1,129	22	1,097	89	980	74	1,054	93·3	.....	.....
				Total ...	...	2,75,459	47,055	44,999	3,67,513	9,11,109	30,551	9,41,660	2,70,048	13,92,609	54,557	8,26,676	27,581	8,54,257	90·7	4,260	1,72,080
	Trust Estate.																				
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chandra Rai.	...	Regulation XIX of 1810	1881	2,419	535	493	3,447	5,811	400	6,211	1,183	8,741	687	5,631	366	5,997	96·5	.....	108
				Grand Total ...	...	2,77,878	47,590	45,492	3,70,960	9,16,920	30,951	9,47,871	2,71,231	14,01,350	55,244	8,32,307	27,947	8,60,254	90·7	4,260	1,72,188

* These four estates were released on the 27th November 1884, 10th January 1885, 15th September 1884, and 18th July 1884 respectively.
† This estate was released on the 1st May 1884. The return for the short period the estate was under management during 1884-85 is blank.

SECTION III.

RAJSHAHYE DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance and contingencies.	Construction and repairs to cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dinagepore.	Sunkerpore ...	Srinath Sundyal ...	67	Act XXXV of 1858 ...	1873	...	54	...	12,037	1,203	9,043	5,161	...	14,204	22·0	510	506	797	...	774	47,280	23,341	37,620	...	1874-75, paras. 123 to 125
	Sumbulpore ...	Trailakhya Nath Baral	20	Act XL of 1858 ...	1873	427	319	60	4,426	347	759	12	...	771	19·1	...	...	11	...	...	4,659	167	10,115	...	1874-45 ,, 128 ,, 130
	Chooramon ...	Krishna Chandra Rai Chaudhuri.	16	Act IV (B.C.) of 1870...	1877	...	...	1	39,305	2,362	15,513	229	8,842	24,584	23·6	42	510	220	3,476	814	80,589	16,614	19,350	244	1877-78 ,, 217 ,, 219
	Haripore	Soudamini Chaudhurani.	14	Act IX (B.C.) of 1879	1881	...	...	...	16,596	2,132	6,785	.....	...	6,785	16·4	...	172	...	319	482	41,704	9,679	9,700	83	1881-82 ,, 155 ,, 158
Rajshahye.	Govindpore* ...	Mohesh Chandra Mani	21	Regulation X of 1793...	1868	...	237	7	3,026	150	897	24	...	921	30·6	...	...	...	...	...	3,470	642	.....	...	1874-75 ,, 138 & 139
	Tchirpore Junior Branch.†	Bisheswar Rai... ...	21	Act XL of 1858 ...	1869	...	...	...	.....	...	.....	.....	...	.....	...	...	...	...	...	...	.....	.....	.....	...	
		Kasiswar Rai	19																						
	Nowpara*	RamDasi Debya (widow of Jogendro Narain Rai).	21	Ditto	1869	100	199	7	707	...	756	.....	...	756	18·9	...	...	...	...	...	2,929	732	5,504	1,125	1874-75 ,, 157 to 159
	Puttea	Gopalendra Narain Rai	18	Act IV (B.C.) of 1870	1872	297	793	92	28,737	1,130	6,293	95	...	6,388	15·7	...	65	...	115	461	28,477	1,335	.....	8,758	1874-75 ,, 144 ,, 147
	Chowgong ...	Romoni Kant Rai ...	20	Act XL of 1858 ...	1877	...	141	...	28,138	1,785	8,574	598	82	9,254	19·3	64	90	80	657	740	38,871	9,687	21,333	9,024	1877-78 ,, 227 ,, 234
	Dighaputtea ...	Pramada Nath Rai ...	12	Act IX (B.C.) of 1879	1884	...	8	...	1,90,753	7,275	49,678	1,524	428	51,630	11·6	13,344	3,109	1,178	10,581	1,393	4,20,212	2,27,757	3,91,860	241	
		Basanta Kumar Rai ...	10			...	22	...	1,44,337	9,724	154	.....	...	154	0·0	...	...	...	...	...	98,593	43,420	.....	...	
		Sarat Kumar Rai ...	8																						
		Hemendra Kumar Rai	7																						
Rungpore.	Kamarpukur* ...	Biroja Mohan Dass Chaudhuri.	21	Act IV (B.C.) of 1870	1876	...	...	...	2,078	58	529	15	...	544	23·3	...	...	...	120	...	1,041	1,620	.....	...	1875-76 ,, 157 ,, 160
	Burdhankotee ...	Chandra Kishore Rai	10	Act IX (B.C.) of 1879	1880	3,696	...	465	11,671	497	5,961	100	4,039	10,100	30·8	416	24	...	3,300	1,384	18,402	5,617	19,190	63	1880-81 ,, 162 ,, 167
Darjeeling.	Gunga Prasad and brothers.*	Gunga Prasad Dass ...	29	Act XL of 1858 ...	1875	155	...	...	264	10	53	.....	...	53	7·3	...	...	...	...	...	833	.....	.....	2,000	1876-77 ,, 162 ,, 167
		Guroo Charan Dass ...	26																						
		Shetul Dass	24																						
		Nardeb Dass	20																						
		Madan Dass	17																						
Julpigoree.	Paddomotty ...	Salimoollah	12	Act XL of 1858 ...	1875	...	58	50	117	15	.....	.....	...	.....	...	...	...	...	...	...	325	751	.....	3,081	1875-76 ,, 136 ,, 138
				Total ...	...	4,675	1,826	682	4,82,192	26,688	1,04,995	7,758	13,391	1,26,144	13·3	14,376	4,476	2,286	18,568	6,048	7,87,385	3,41,362	5,14,672	24,619	
	Trust Estate.																								
Rungpore.	Ishan Chandra Rai.	Donor, Ishan Chandra Rai.	...	Regulation XIX of 1810	1881	...	535	73	3,088	314	114	.....	...	114	1·8	...	...	1,500	...	...	5,034	640	.....	...	1881-82 ,, 186 & 18
				Grand Total ...	...	4,675	2,361	755	4,85,280	27,002	1,05,109	7,758	13,391	1,26,258	13·3	14,376	4,476	3,786	18,568	6,048	7,92,419	3,42,002	5,14,672	24,619	

* These four estates were released on the 27th November 1884, 10th January 1885, 15th September 1884, and 18th July 1884 respectively.
† This estate was released on the 1st May 1884. The return for the short period the estate was under management during 1884-85 is blank.

SECTION III.

RAJSHAHYE DIVISION.

48. Out of 16 estates which were under management, five, viz. Govindpore, Tahirpore, Nowpara, Kamarpukur, and Ganga Prasad, were released during the year. The return for the short period the Tahirpore estate was under management is blank. The revenue (Rs. 2,79,072), rent (Rs. 52,720), and cesses (Rs. 47,182) due from the estates were paid, except Rs. 4,675, Rs. 2,361, and Rs. 755 respectively. Of the balance of revenue and cesses, Rs. 3,696 and Rs. 465 respectively were due from the Burdhankotee estate, and were paid after the close of the year: as there was a sufficient cash balance these demands might with advantage have been satisfied during the year. Of the balance of rent, Rs. 793 are shewn against the Puttea estate, the principal portion of which is due to a lady who has become insane, and who has no legal heir or agent to receive the money on her behalf; and Rs. 535 due from the trust estate Ishan Chandra Rai was paid after the close of the year. The year opened with an arrear demand of rent and cesses due to the estates, amounting to Rs. 5,08,723, and the current demand was Rs. 9,47,871; the aggregate demand was therefore Rs. 14,56,594. The collections were Rs. 8,60,254, or 90 per cent. on the current demand, against the still more unsatisfactory proportion of 87 per cent. in the previous year; the slight improvement is due to the higher percentage of collection in Julpigoree, where the Chaklajat tenants withheld payments in the previous year because the estate was about to be released; on the other hand there is a falling off in the collections in Dinagepore and Rajshahye, which is due partly to the bad harvest and partly to a special difficulty in connection with the probate of the will of the late Raja of Dighaputtea, which has prevented the adoption of compulsory measures for the recovery of rents. The remissions amounted to Rs. 84,046, of which Rs. 65,757 were granted in the Sunkerpore estate, chiefly on account of "hajut" balances, as explained in paragraph 45 of the previous year's report. The balance was Rs. 5,12,282. Of the arrear of Rs. 3,52,089 shewn against the Dighaputtea estate, Rs. 1,78,925 were due before the estate was taken in charge and Rs. 1,73,164 accrued since assumption of charge of the property. The expenditure for survey and record of rights and for construction and repairs of cutcherry buildings was Rs. 13,391 and Rs. 7,758 respectively. Excluding these two items, the cost of management was Rs. 1,05,109, or 11 per cent. on the current rent and cess demand, against 16 per cent. in the previous year. The total amount of debts due by the estates during the year was Rs. 39,000, of which Rs. 14,376 were paid, and Rs. 5 reduced by compromise, leaving a balance of Rs. 24,619, of which Rs. 8,758 and Rs. 9,024 are due from the Puttea and Chowgong estates respectively. The contributions to schools and dispensaries amounted to Rs. 4,476 and Rs. 3,786 respectively. Rs. 18,568 were spent for repairs of wards' houses, and Rs. 6,048 were laid out on works of improvement. The cash balance at the beginning of the year was Rs. 2,71,231, and the receipts from different sources amounted to Rs. 10,36,702, making a total of Rs. 13,07,933. Of this Rs. 9,65,931, including Rs. 1,43,716 invested in Government securities and Rs. 12,600 in land, were disbursed. The cash balance at the close of the year was thus Rs. 3,42,002, besides Government securities to the value of Rs. 5,14,672. Of these sums Rs. 2,71,177 and Rs. 3,91,860 respectively were to the credit of the Dighaputtea estate, which is now the largest and most important estate in the division.

In regard to the condition of the agricultural classes and the relations which prevail between them and the managers, the Commissioner writes—

"The general condition of the tenantry in the districts of Julpigoree and Darjeeling is reported to be good, and there is no other class in the petty estates referred to. The condition of the agricultural classes in the Chooramon estate is apparently good. They are well-fed, able-bodied, and live in improved homesteads, while their fields are well prepared. In the Haripore

and Sumbulpore estates the condition is said to be fairly prosperous, and the majority of the ryots are in tolerably easy circumstances. In the Sunkerpore estate the manager reports that the condition of the tenantry in general is far from prosperous.

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"*Rajshahye.*—The condition of all classes in Chowgong is reported to be better than that of all but one class in the Rungpore pergunnah of the Chowgong ward's estate, viz. Islamabad as in the latter pergunnah the jotedars only enjoy comparative ease, while the undertenants under them, *i.e.* the actual cultivators, pay very high rents, never less than twice the amount paid by the jotedars to the zemindars, and sometimes more. The condition of the ryots of the Puttea estate continues to be indifferent or bad, owing to the failure of paddy and partial destruction of choitalee crops by insects. The condition of the agricultural classes of the Nowpara estate is reported to be generally good, while that of the Govindpore estate continues to be indifferent or bad.

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"The condition of the ryots of the Dighaputtea estate is said to have deteriorated. This was due partly to the reduction in the area of the pasture land and the silting up of rivers and bheels, which led to a falling off in the usual supply of milk and fish, but chiefly to the partial failure of crops in three successive years owing to the scantiness of the rainfall and the flood water. The want of good drinking water is also seriously felt. The Collector proposes to remove this want by undertaking the re-excavation of old tanks and the digging of new ones.

"Probably the Collector's remarks apply solely to the estates in Rajshahye, as I have reason to believe that in the much larger estate in the east of Bogra, where the crops have been good or fair for years, the condition of the agricultural classes is very satisfactory, and it is fairly so in Pubna. It is probably very good in Jessore and Hooghly also, though I have no personal knowledge of those estates.

"*Rungpore.*—Mr. Newbery says that 'the condition of the agricultural classes is the same as that of their brethren in the surrounding estates. The scarcity of rain and the high prices of food-grains which ruled the market during the year appear to have somewhat affected them, but a good crop this year, of which there is every prospect, will set them right again.'

"The condition of the tenantry of the Kamarpukur estate was generally prosperous.

"The relations between the landlord and tenants were generally satisfactory in all the estates. The ryots of some of the mehals of Chooramon and Sunkerpore estates, who temporarily showed a refractory spirit, have come round, and are paying their rents. The tenants of the Govindpore estate and of the Islamabad pergunnah of the Chowgong estate continued to be bad rent-payers, but in the case of Islamabad the body of the ryots are prevented from paying by ill-disposed leading ryots against whom suits have been instituted. The ryots of the Dighaputtea estate appear to appreciate the management of the Court of Wards, and the relations between landlords and tenants of all other estates in Rajshahye, Rungpore, Julpigoree, and Darjeeling continue to be generally satisfactory."

49. *Sunkerpore.*—The whole of the revenue (Rs. 31,397), rent (Rs. 829), and cesses (Rs. 2,156) due from the estate was paid, except Rs. 54 on account of rent. An addition of Rs. 1,735 was made to the rent-roll, against a decrease of Rs. 1,450. The net increase of Rs. 285 was partly owing to fallow lands having been brought under cultivation and partly to the addition of a tenure of 191 bighas, named Kajeepore, which was purchased for Rs. 168 in execution of a certificate decree case. The current (Rs. 64,365) and arrear (Rs. 69,442) demand of rent and cesses due to the estate was Rs. 1,33,807, of which only Rs. 54,810, or 85 per cent. on the current demand, were collected. The short collection was partly due to the failure of crops and partly to the outbreak of cholera in the estate just at the most critical time of the collection. The remissions were Rs. 65,757, of which Rs. 63,850 represent "hajut" or nominal demand, at ideal rates not in practice enforced, a defective system explained in paragraph 45 of the previous year's report, which will be abolished as soon as a resettlement of the estate can be effected. The balance was Rs. 13,240, of which Rs. 7 only are reported to be irrecoverable. Rs. 506 and Rs. 797 were disbursed on account of schools and dispensaries respectively, Rs. 5,161 for the construction of a masonry office building, and a bungalow for the use of the manager, Rs. 426 for purchase and fitting of three sugarcane mills, Rs. 298 for re-excavation of a tank at Tilnah, and Rs. 49 for making roads at Baloorghat. Nine new tanks were excavated by the ryots of the estate. Rupees 8,916 were invested in Government securities. The cash balance and market value of the securities to the credit of the estate at the close of the year were Rs. 23,341 and Rs. 37,620 respectively. Rajendra Nath Sanyal, the heir of the ward, who is receiving his education at the Utterparah Government school, is reported to be progressing well with his

studies. He is 11 years of age, and has been placed under Baboo Radha Nath Roy, M.A., who has been appointed his tutor on Rs. 150 a month. DINAGEPORE.

50. *Chooramon.*—The whole of the revenue, rent and cesses due from the estate, amounting to Rs. 56,653, Rs. 2,045, and Rs. 5,514 respectively, was paid. The net increase in the rental during the year was Rs. 1,571, which was obtained from settlements of waste lands and of lands reformed on original sites. The current (Rs. 1,00,652) and arrear (Rs. 45,675) demand of rent due to the estate was Rs. 1,46,327, of which Rs. 1,03,725 were collected. The remissions amounted to Rs. 3,297, principally on account of death, poverty and desertion of ryots and lands washed away by rivers and lying fallow. The balance outstanding was Rs. 39,305, of which Rs. 23,583 were not realisable before the close of the year, Rs. 2,934 are irrecoverable or doubtful of recovery, and Rs. 12,788 are good and in process of recovery. Of the current (Rs. 3,229) and arrear (Rs. 2,418) demand of cesses due to the estate, amounting to Rs. 5,647, Rs. 3,184 were realised, and the balance, after deducting remissions, was Rs. 2,362, of which Rs. 141 only are reported to be irrecoverable or doubtful of recovery. The collections amounted to the satisfactory proportion of 103 and 98 per cent. on the current demands of rent and cesses respectively, against 112 and 104 per cent. in the previous year. Rupees 3,175 were recovered as debts due to the estate, and the balance was Rs. 3,992, of which Rs. 322 are irrecoverable. Excluding Rs. 8,842 spent for the survey and settlement of the estate, and Rs. 229 for repairs of cutcherry buildings, the cost of management was Rs. 15,513, or 14 per cent. on the current rent and cess demand, Rs. 1,03,881, against 15 per cent. in the preceding year. Sub-Deputy Collector Baboo Nolin Chunder Roy is in charge of the survey and settlement work on a salary of Rs 275 net, or Rs. 320-13-4 gross per mensem. The measurement of the mehals in Maldah and Purneah have been finished, the total area measured up to the end of the year being 21,956 acres, of which 20,770 are in Maldah and 1,186 in Purneah. The year opened with a cash balance of Rs. 11,609, and the receipts amounted to Rs. 1,15,240, making a total of Rs. 1,26,849, of which Rs. 1,10,235 were disbursed, leaving a surplus of Rs. 16,614. Rupees 510 were given as subscriptions to the Chooramon girls' and middle class vernacular schools and to indigenous patshalas, and Rs. 220 to the Dinagepore and Maldah dispensaries; Rs. 3,476 were advanced for repairs to the ward's Doorga-poojah temple, Rs. 366 for excavating a new tank and deepening two old ones, Rs. 102 for repairing roads and cutting drains, Rs. 98 for purchasing ploughs, &c., Rs. 198 for purchasing seeds for distribution to the ryots, and Rs. 9 for repairing a spur erected in the river Mahananda. The sugarcane crop having failed the mills purchased last year were little used. The ward lived with his mother at Chooramon and studied under an ordinary tutor during the year. He has now been removed to Bankipore for his education, and placed under Baboo Bussunto Coomar Gooho of the Dacca collegiate school, who is his tutor on a salary of Rs. 150 per mensem. The manager, Mr. French, spent 169 days in the interior of the estate in inspecting the tehsil offices, making settlements of waste lands, and examining the bad and irrecoverable balances. The manager's office was inspected by Messrs. Tute and Beadon, the Collectors of the district; they tested jummawasil-baki papers and examined the accounts. The result of the examination is said to have been "generally good."

51. *Haripore.*—The demands of revenue (Rs. 21,492), rent (Rs. 373), and cesses (Rs. 2,108) due from the estate were satisfied. The total demand of rent and cesses due to the estate was Rs. 60,690, of which Rs. 40,447, or 97 per cent. on the current demand Rs. 41,362, were collected. The short collections were due partly to indifferent crops, and partly to a change in the management during the year. The remissions amounted to Rs. 1,515, the principal items of which represent fictitious demands entered in the accounts by the late proprietor, and enhancement of rent without the consent of the ryots; and the balance was Rs. 18,728, of which Rs. 1,089 are doubtful of recovery. Rs. 948 were recovered on account of debts due to the estate, Rs. 172 were given in aid of schools, Rs. 197 were paid for the re-excavation of an old tank in village Haripore, Rs. 280 for sanitary arrangements for the Nekmordan fair, Rs. 5 for clearing jungles, and Rs. 319 for repairs of dwelling-houses of the minor. The cost of management was 16 per cent. on

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the current rent and cess demand, against 12 per cent. in the previous year; the increase is owing to payments during the year of arrears due to the managing staff. Rupees 5,137 were invested in Government securities, and the cash balance was Rs. 9,679. Baboo Patiram Banerjee was appointed manager of the estate from the 20th December 1884, *vice* Baboo Russick Lall Bose, who was found unfit for his post.

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52. *Govindpore.*—The estate, which belongs to Mohesh Chandra Mani, adopted son of Mohim Chandra, was taken in charge on the 25th August 1868, and released on the 27th November 1884, when the ward attained his majority. It consists of one revenue-paying estate, three rent-free tenures, one brahmatra, one lakhiraj talook, and five jotes situated in Rajshahye and Pubna. The rental was increased from Rs. 5,531 to Rs. 5,837. For the period of over 16 years the property was under Government management, the demand of rent and cesses due to the estate was Rs. 93,505, of which Rs. 86,353, or 92 per cent., were collected; Rs. 3,976 were remitted, principally owing to the death, desertion, and absconding of ryots; and the balance was Rs. 3,176, of which Rs. 829 only were doubtful of recovery. The debts due by the estate, amounting to Rs. 9,550, were liquidated. The demands of Government revenue and cesses, amounting to Rs. 12,241 and Rs. 2,722, respectively, were fully satisfied. There was, however, a balance of Rs. 237 rent and Rs. 7 cesses due to superior landlords which the ex-ward consented to pay himself. The total receipts were Rs. 91,408, the whole of which was disbursed, except Rs. 642. The cost of management of the property, which was held khas, was Rs. 17,835, and the allowances to the proprietor and family, including social and religious ceremonies, amounted to Rs. 36,875. The ward was educated in the Rajshahye collegiate school, and was also taught zemindari business. The Commissioner writes:—

"The ryots of the estate were generally recusant and gave some trouble in the matter of collections, but they were brought round, and considering the amount of debts paid off, apart from the increase effected in the rent-roll, the management of this small estate by the Court of Wards may fairly be said to have been satisfactory and successful."

53. *Tahirpore Junior Branch.*—The late proprietor, Maheswar Rai, being insane, his elder brother, Chandra Shikharishwar Rai, held the management. After the death of the latter the estate was managed successively by Jai Sundari Debya and Anand Moyi Debya, mother and wife respectively of Maheswar Rai. But the management being very unsatisfactory, Jagadishwar Rai, eldest son of Maheswar Rai, petitioned the District Judge praying that the estate be brought under the Court of Wards. In the meantime Maheswar Rai had conveyed his right and interest in the estate to his five sons, Jagadishwar, Tarakiswar, Shibeswar, Bisheswar, and Kasiswar Rai by a deed of gift executed on the 29th Baisak 1276 B.S. On the 21st May 1869 the Judge granted a precept under section 12, Act XL of 1858, authorising the Court of Wards to take up the management of the estate.

Shibeswar died unmarried on the 5th Kartic 1276 B. S., and his death was followed in 1279 by that of Jagadishwar, who also left no issue but a widow (Jagadishwari Debya) with permission to adopt. Rajah Maheswar died on 31st Joisto 1280 B.S. Tarakiswar having attained his majority, took charge of 2 annas share of the estate on 1st September 1874. The remaining 6 annas share remained in possession of Bisheswar and Kasiswar, minors, under the Court of Wards.

Jagadishwari Debya made an application for registration of her name in regard to the share left by her husband. Her petition was rejected and the name of the manager was registered on behalf of the minors under the Court of Wards. Jagadishwari Debya then applied for a probate of her husband's will. The District Judge granted the probate, but declined to cancel the orders under which the estate was managed by the Court. She then filed a regular suit in the court of the Sub-Judge of Rajshahye, for the declaration of her right, and for possession of the share of her deceased husband by virtue of a deed of gift executed by Maheswar Rai. Her claim was rejected, and she preferred an appeal to the High Court, and finally to the Privy Council. While the case was there pending a compromise

was effected. According to the terms of this compromise, she withdrew her appeal, and gave up all her claims to the share of her husband and to the right of adoption, receiving a monthly allowance of Rs. 200, and a sum of Rs. 3,000 in cash once for all from the two wards and their brother Tarakiswar.

By an order of the Collector, dated 5th July 1883, one-third of the 2 annas share claimed by Jagadishwari, which had hitherto been under the Court's management, was made over to Tarakiswar, and the remaining 5 annas 6 gundas 2 karas and 2 krantis share continued to be held under the Court of Wards up to the 27th February 1884, when half the share was released on Bisheswar attaining his majority. After giving notice to the civil court under section 12, Act IX (B.C.) of 1879, the Court of Wards withdrew from the 1st May 1884 from the management of the share in the estate belonging to Kasiswar, who was then 19 years of age. Thus the estate was held under the Court of Wards for a period of nearly 15 years.

The estate, which consists of 42 revenue-paying estates, 5 rent-free, 16 patni talooks, and 4 kaimi jotes, is situated in Rajshahye, Bogra, Dinagepore, Maldah, Moorshedabad, and Beerbhoom. It was partly held khas and partly farmed. The lands are generally low and subject to inundation. A portion of the estate is situated in the undulating tracts known as the Barindra, where the chief produce is rice, which is of superior quality. The lands in Maldah are full of jungles and are inhabited by wild animals. In Bogra and Dinagepore also the lands are covered with jungles; but much of them was cut and cleared in the famine year. The cultivation of sugarcane is now general on the estate, and is said to have increased with the introduction of the Beheea crushing mill, which is extensively used, and of which the use is generally appreciated by the ryots.

Rs. 6,474 on account of revenue, Rs. 244 for rent, and Rs. 672 for cesses remained unpaid when the Court relinquished the charge of the estate. The balance of revenue was cleared off after the release of the estate. There was an increase of Rs. 12,815 in the rental against a decrease of Rs. 2,730. Of the increase of Rs. 12,815, Rs. 3,316 were due to the addition of the properties which the wards acquired by right of inheritance from Jai Sundari Debya, Anand Moyi Debya, and Barada Sundari Debya, grandmother, mother, and paternal aunt of the wards respectively; and the rest, Rs. 9,499, is due to the extension of cultivation. The total demand of rent (Rs. 11,09,330) and cesses (Rs. 17,688) due to the estate was Rs. 11,27,018; of this sum Rs. 10,54,640 (rent Rs. 10,39,307 and cesses Rs. 15,333), or 93 per cent., were collected; Rs. 36,553 (rent Rs. 36,000 and cesses Rs. 553) were remitted, the greater part of which was found to be irrecoverable owing to deaths and absconding of ryots, illegal enhancements, excess assessments, dispossession of lands by other zemindars, &c.; and the balance was Rs. 35,825, of which Rs. 2,311 only were irrecoverable. The whole of the debts (Rs. 72,462) due by the estate, including the sum of Rs. 30,714, which was incurred during the Court's management, was liquidated, excepting Rs. 625, which represents the amount due to co-sharers on account of Government revenue paid by them for the wards' share in joint mehals. Of the debts (Rs. 6,380) due to the estate, Rs. 1,613 were left unrecovered. The total receipts from all sources, including a loan of Rs. 16,726 taken from Government for famine relief, were Rs. 10,95,953, the whole of which was spent, except Rs. 658. After paying revenue, rent, cesses and debts, Rs. 1,54,559 were spent for management, Rs. 34,863 for law charges, Rs. 1,97,521 for the maintenance of the proprietors, including some important religious ceremonies appertaining to the family, such as the upanayan of the minors, their sisters' marriages, and the sradhas of their deceased parents. Rupees 4,286 and Rs. 3,051 were given for the support of schools and dispensaries respectively. Rupees 10,588 for maintaining in efficient condition estates, buildings, and for works of improvement. Several tanks were excavated, and the expenses in many cases were borne by the ryots themselves, while in some cases the estate also contributed towards the expense of excavation. A road leading from the hât to the Tahirpore family residence was metalled.

In regard to the condition of the tenantry and the relations between landlords and tenants, the Collector writes as follows:—

"In this district the tenants mostly live upon the proceeds of the mulberry leaves and the cocoons. But owing to falling off in the price of silk, the prosperity of the tenants has been very much affected. Finding that their labours are not well paid, and that silk brought from elsewhere sells at cheaper rates, the tenants have all but given up the cultivation of mulberry, and betaken themselves to the cultivation of thatching grass and some staple crops, which, however, are not as paying and as lucrative as the cultivation of mulberry for silk manufacturing purposes.

"There were two great calamities during the management of the estate by Government, viz., the famine of 1873-74 and the inundation of 1880-81. The falling off in the price of silk and the calamities noted above have reduced to poverty most of the ryots and driven them to the necessity of borrowing money off their mahajans at large interests. The tenants are tame and yielding, and they evinced great confidence in the system of management of the Court of Wards. The manager reports they were in good terms with him, and they expressed their regret when the Court ceased to manage the estate. Rents were readily paid in, and instances of compulsory measures to insure payment were very rare. Operations under Act VII (B.C.) of 1880 were resorted to when occasion required, and they proved exceedingly efficacious in realising arrears.

During the management of the Court several civil suits were instituted, in most of which the decisions were in favour of the wards. The Collector reports:—

"The largest and most important suit was that instituted by Jagadishwari Debya which went up to the Privy Council, and to which reference has already been made* *

* * * * * * * * *

Radha Gobind Rai instituted a suit for possession of about 300 bighas of land; this suit was decided against the estate both by the lower and appellate courts. * * * *

"One Raj Rajeshwari Debya instituted a civil suit against the proprietors of the Tahirpore estate for declaration of her right and interest in a certain quantity of land alleged to be the re-formation in site of her zemindary Chandidaspore, of which she is said to have been forcibly dispossessed. This case was dismissed by the court of first instance, and it is now pending in appeal in the High Court.

"In one of the two suits instituted by one Girish Chunder Lahiry, the plaintiff represented himself as an adopted son of Srimati Baroda Sundari Debya, the paternal aunt of the wards, and sought for the establishment of his right and interest in the property left by his adoptive mother. This case has been decided against the wards and their co-sharers. The wards have, on attaining majority, preferred an appeal in this case in the High Court. In the next case Grish Chundra appeared as a *shebait* of a certain idol Kalachand Thakoor, and laid his claim to the property said to have been dedicated by the ancestors of the wards for the maintenance of the said idol. This case was dismissed."

The wards were educated in the Calcutta wards' institution for eight years, and when that institution was abolished, they were placed in the Rajshahye collegiate school.

The Commissioner makes the following remarks:—

"Considering the amount of debts paid off during our management apart from the increase effected in the rent-roll, I think we can fairly say that our management has been satisfactory and successful.

"The wards are not as well educated as I could wish, but it was found impossible to rouse their industry and application, while the physical condition of the elder ward was much against him."

54. *Nowpara.*—On the death of Krishnendra Narain Rai, his property was taken in charge in 1868-69 by the Collector under Act XL of 1858 on behalf of the two minors, Gokulendra Narain Rai and Jogendro Narain Rai. Subsequently Gokulendra Narain died unmarried, and his half share in the property reverted to his mother Sarada Sundari Debya. The whole 16 annas share, however, continued to be managed by the Collector till after the death of Jogendra Narain in 1875-76, leaving Ram Dasi Debya, his widow, as heir to his property. Sarada Sundari Debya applied for and obtained an order for the release of her half share in the property, which the Collector made over to her in 1876-77. The property, which consists of 2 revenue-paying estates, 4 jotes and 2 rent-free tenures, is situated in Rajshahye and Bogra. The revenue (Rs. 1,950), rent

(Rs. 115), and cesses (Rs. 247), payable on account of the share of Ram Dasi Debya were Rs. 2,312, while the rent (Rs. 5,095) and cesses (Rs. 160) recoverable were Rs. 5,255, thus leaving a gross profit of Rs. 2,943 per annum. The rental was raised by Rs. 577 during Government management, the increase being obtained from settlement of fallow lands. The estate was let out in contract settlement to Saroda Sundari Debya, mother-in-law of the ward, at 10 per cent. collection charges. The lady paid in the rents regularly. A sum of Rs. 707 was outstanding when the ex-ward received charge of the estate. The debts due by the estate when taken in charge were Rs. 1,540, and Rs. 1,308 were incurred since assumption of charge, making a total of Rs. 2,848, of which Rs. 1,723 were liquidated, leaving a balance of Rs. 1,125. As no one appeared to demand payment of this amount, the debt could not be paid. During Government management Rs. 5,700 were invested in Government securities, which have since been made over to the ex-ward. The ward was placed under the tuition of a private tutor, who taught her Bengali, and also zemindari business. The progress made by her was reported to be satisfactory.

55. *Puttea.*—The demands of revenue, rent and cesses due from the estate were Rs. 13,330, Rs. 2,222 and Rs. 2,113, of which Rs. 297, Rs. 793 and Rs. 92 are shewn as balances. The balance of revenue is nominal, and should have been struck off the accounts of the estate during the year. Of the rent and cess arrears, the principal portion is due to a lady who has become insane, and who has no legal heir or agent to receive the money on her behalf. The collections of rent and cesses due to the estate were Rs. 33,718, or 83 per cent. on the current demand Rs. 40,500. The bad collections are attributable to the partial failure of paddy crops for want of rain, and the partial destruction of choitalee crops, which prevented the ryots from paying rent. The remissions amounted to Rs. 5,642, of which Rs. 1,411 are due for lands washed away by rivers, and to the death, desertion and insolvency of ryots, and the remainder was on account of claims against the ex-managers, Baboos Hara Govind Bose and Jogesh Chandra Bagchi, which were amicably settled. The balance was Rs. 29,867, which is classified thus:—Rs. 11,124 bad and irrecoverable, Rs. 2,247 doubtful of recovery, and Rs. 16,496 good and in process of recovery. The manager, Baboo Mohendra Nath Lahiri, who took charge of the estate on the 12th December 1884, has been requested to submit statements for remission of the really irrecoverable balances. No portion of the debts (Rs. 8,758) due by the estate could be paid, owing to the short collections. Rupees 95 were spent for the construction of a cutcherry building, Rs. 115 for repairs to the Puttea rajbari, Rs. 310 for deepening a tank at Talbaria, Rs. 50 for subscription towards the drainage scheme of Rampore Beauleah, Rs. 101 for preparation of a road from Kapasia to Bharuparah, and Rs. 30 for construction of a patshala house. The minor is still in the 2nd class of the Rajshahye collegiate school; he is intelligent, but his progress and attendance at school are not satisfactory.

56. *Chowgong.*—The whole of the revenue (Rs. 7,608), rent (Rs. 317), and cesses (Rs. 2,950) due from the estate was paid, except Rs. 141 on account of rent, which could not be paid as two persons claimed the amount each alleging himself to be the heir of the deceased landlord. An increase of Rs. 231 in the rental was effected, partly through cultivation of waste lands and partly by enhancing the rents of some ryots of pergunnah Islamabad. Rupees 45,787, or 95 per cent. on the current rent and cess demand, (Rs. 47,800), were collected. The causes of bad collections were the bad advice given to other ryots by the leading jotedars of pergunnah Islamabad, which comprises the greater part of the estate, as well as indifferent crops. Rupees 6,633 were remitted principally on account of lands (1) not in possession of ryots, (2) cut away by rivers, and (3) relinquished; and the balance was Rs. 29,923, of which Rs. 828 only are reported to be bad and irrecoverable. Rupees 573 were realised as debts due to the estate, and the balance was Rs. 2,867, of which Rs. 372 only are good and in process of recovery. The debts due by the estate are Rs. 9,024; of this sum Rs. 8,179 are shown under the head of disputed claims, and the manager has been requested to apply for sanction to strike off the amount

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from the accounts of the estate. Rupees 598 were incurred for repairs of cutcherry buildings, Rs. 90 and Rs. 80 for the support of schools and dispensaries respectively, Rs. 627 for repairs of the Chowgong rajbari, Rs. 240 in raising a piece of low land in pergunnah Chowgong, where some new ryots have settled, in consequence of which there has been a fair addition to the rent-roll of the estate, and Rs. 500 in widening and deepening a canal from Sengra to Chowgong, which will benefit the ryots of the neighbourhood. Rupees 4,850 were invested in Government securities, and the cash balance was Rs. 9,687. The market value of the securities to the credit of the estate on the 31st March 1885 was Rs. 21,333. The ward, who is being educated in the Rajshahye collegiate school, is reported to be making satisfactory progress in his studies, though he failed in the last Entrance Examination; he will attain his majority on the 30th November next.

57. *Dighaputtea.*—Rajah Pramatha Nath Rai Bahadoor died on the 23rd December 1883, leaving his mother,* a widow,† a daughter,‡ and four sons.§ He left a will which empowered the Court of Wards to assume the management of the estate during the minority of his sons. The Court of Wards accordingly, on the 10th January 1884, declared the four sons and one daughter of the late Rajah to be minors, under section 6 (*b*) of Act IX (B.C.) of 1879, and directed that possession be taken of the persons and property of the said minors. By his will, the late Rajah bequeathed to his mother and widow an allowance of Rs. 500 each per mensem, and to his daughter an allowance of Rs. 200 per mensem, besides Rs. 15,000 for the construction of her dwelling-house after marriage. The whole of his movable and immovable properties he left to his eldest son, except certain landed property to be equally divided among his three younger sons. The following table shews the number of estates belonging to the eldest and the three younger sons, the revenue, rent, and cesses due from, and the rent and cesses due to, them annually—

* Rani Bhaba Sundari.
† Rani Draba Mayi.

	Born.
‡ Indu Prova Dasi ...	10th November 1881.
§ 1. Pramada Nath Rai ...	29th January 1873.
2. Basanta Kumar Rai ...	24th September 1874.
3. Sarat Kumar Rai ...	22nd April 1876.
4. Hemendra Kumar Rai	8th April 1877.

1	2		3		4		5		6		7			
Nature of property and district in which it is situated.	Number of estates or portions of estates under each heading.		Revenue due to Government.		Rent due to superior landlords.		Cesses due to Government and superior landlords.		Rent due to estates.		Cesses due to estates.		Gross profits (columns 6 and 7, minus column 3 to 5).	
	Eldest son.	Three younger sons.	Eldest son.	Three younger sons.	Eldest son.	Three younger sons.	Eldest son.	Three younger sons.	Eldest son.	Three younger sons.	Eldest son.	Three younger sons.	Eldest son.	Three younger sons.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Revenue-paying and revenue-free estates managed khas—														
Rajshahye	10	.....	12,908	.....	.....	.....	2,599	.....	51,123	.....	1,748	.....	37,364	.....
Bogra	6	.....	18,961	.....	.....	.....	12,768	.....	2,22,637	.....	7,556	.....	1,98,464	.....
Pubna	2	.....	92	.....	.....	.....	9	.....	606	.....	19	.....	524	.....
Moorshedabad	2	.....	4,528	.....	.....	.....	282	.....	8,017	.....	240	.....	3,447	.....
Khulna	2	.....	4,772	.....	.....	.....	660	.....	9,007	.....	282	.....	3,857	.....
Furreedpore	2	1	36	464	.....	.....	13	25	53	751	2	26	6	288
Nuddea	3	.....	1,272	.....	.....	.....	96	.....	2,457	.....	84	.....	1,173	.....
Jessore	12	.....	8,288	.....	.....	.....	2,682	.....	39,120	.....	1,830	.....	29,980	.....
B.—Revenue-paying estates sub-let in patni—														
Furreedpore	.....	2	.....	5,714	.....	.....	.....	126	.....	16,136	.....	130	.....	10,426
Rajshahye	4	.....	7,572	.....	.....	.....	1,068	.....	14,812	.....	810	.....	6,982	.....
Jessore	.....	1	.....	25,406	.....	.....	.....	.....	.....	53,406	.....	.....	.....	28,000
Bogra	1	.....	126	.....	.....	.....	95	.....	1,671	.....	328	.....	1,778	.....
Hooghly	.....	1	.....	42,124	.....	.....	.....	3,943	.....	67,638	.....	3,935	.....	25,506
C.—Patni, darpatni, and other tenures managed khas—														
Rajshahye	13	.....	.....	.....	11,410	.....	513	.....	21,065	.....	551	.....	9,693	.....
Bogra	1	.....	.....	.....	.....	.....	.....	.....	10	.....	.....	.....	10	.....
Pubna	4	.....	.....	.....	492	.....	29	.....	14,343	.....	27	.....	13,849	.....
Moorshedabad	2	.....	.....	.....	251	.....	14	.....	346	.....	11	.....	92	.....
Furreedpore	1	.....	.....	.....	128	.....	5	.....	171	.....	5	.....	43	.....
Nuddea	2	.....	.....	.....	4,162	.....	373	.....	8,759	.....	318	.....	4,542	.....
Mymensingh	1	.....	.....	.....	327	.....	18	.....	1,654	.....	53	.....	1,362	.....
Jessore	5	.....	.....	.....	14,185	.....	2,178	.....	37,408	.....	1,533	.....	22,668	.....
24-Pergunnahs	1	.....	.....	.....	101	.....	.....	.....	133	.....	.....	.....	32	.....
D.—Darpatni tenures sub-let—														
Rajshahye	1	.....	.....	.....	125	.....	6	.....	133	.....	4	.....	6	.....
Nuddea	.....	1	.....	.....	.....	10,261	.....	.....	.....	12,279	.....	.....	.....	2,018
E.—Houses under lease—														
Beauleah in Rajshahye...	2	.....	.....	.....	52	.....	.....	.....	1,524	.....	.....	.....	1,472	.....
Chitpore in Calcutta ...	1	.....	.....	.....	.....	.....	.....	.....	1,500	.....	.....	.....	1,500	.....
Sudder station in Bogra	1	.....	.....	.....	2	.....	.....	.....	36	.....	.....	.....	34	.....
Total ...	79	6	58,555	73,708	31,235	10,261	23,408	4,094	4,36,675	1,50,210	15,401	4,091	3,38,878	66,238

The debutter estates are in the above statement included in the properties of the eldest son, who is the shebayit under the will of the late Rajah. Besides the houses shewn against heading E, there are other houses not under lease, such as the rajbari and other buildings, gardens, &c., at Dighaputtea, one house at Beauleah in the occupation of the wards, one house at Jessore, three houses at Benares, one house at Seuraphuly in Hooghly. The value of these properties, which belong to the eldest ward, has been estimated at Rs. 86,000.

The following extract from a report submitted by the manager to the Collector on the 31st March 1884, gives an account of the principal portions of the estate—

"The largest and most profitable property in the estate is turuf Dumrai, No. 724, of the Bogra collectorate, the gross rental of which is Rs. 2,12,956, and the Government revenue Rs. 16,327. The greater part of this estate lies in thanas Bogra and Sariakandi, of the district Bogra, the gross rental of which amounts to about Rs. 1,27,800, and the number of holdings about 7,500, and the portion in thana Jamalpore, of the district Mymensingh, of which the gross rental is Rs. 32,200, *i.e.*, in all under one tehsil, is Rs. 1,60,000. This part of the estate is compact. The staple crops are aus dhan, jute, and mustard. The greater portion lies on the east of the Karatoya, on the both sides of the Dawkofa, an offshoot of Bramhaputra, and the land is pali. Only a small portion is khiar, which is on the west of the Karatoya, and the features of which are different from those of the eastern portion, being barind, and the staple crop of which is amun dhan transplanted. The realization of rent is satisfactory, and the majority of the ryots are comparatively well off. The remainder of this estate lies in thana Chatmohar, Doolai, Pubna, and Sara, of the district of Pubna, yielding a rental of Rs. 31,700, and in thana Kustea, of the district of Nuddea, having a rental of Rs. 2,257, and also in thanas Nattore, Bilmaria, Barigram, and Manda, of the district Rajshahye, having a gross collection of Rs. 19,000. The character of soil is that of the plains of Bengal, producing amun paddy sown. Of the gross rental of Rs. 19,000 in Rajshahye, about Rs. 15,764 is under khas collection, and the remainder, Rs. 3,236, is held by subordinate tenure-holders, the rent of which is realized by the head establishment at Dighaputtea; but the greater part of these tenures lies in Bogra, and only a rental of Rs. 828 lies in Pubna, and Rs. 680 in Rajshahye. The collection of rent of the Pubna portion this year is not satisfactory on account of the failure of crop.

"The next important property is turuf Nundi Kuja, No. 1573, of the Rashahye collectorate. The gross rental is Rs. 42,575, and Government revenue Rs. 10,068. It lies in thanas Nattore, Barigram, Bilmaria, and Manda of the Rajshahye district, having a gross rental of Rs. 35,525, and in thanas Chatmohar and Doolai of the district Pubna, yielding a rental of Rs. 4,444, and a small part in thanas Sherepore and Bogra of the Bogra district, having a collection of Rs. 2,604.*

* The staple crop of the portion in the district of Bogra is amun dhan, in some places sown, and in some transplanted. It also produces jute. The portion of this estate in Rajshahye and Pubna yields amun dhan sown and aus as the principal crops, and a small quantity of rubi crops. The collection of rent is fair.

"Next come the patni estates Dighaputtea in thana Nattore and Bara Shaoil in thanas Singra and Tanore of the Rajshahye district, the gross rental of which is Rs. 14,394, and rent payable Rs. 7,625. The nature of the soil and variety of crops are the same as that of Nandi Kuja, and collection of rent fair.

"In the Jessore collectorate, turuf Kalna, No. 143, has a gross rental Rs. 21,497, Government revenue Rs. 4,426, and turuf Mawal, No. 198, which is held by the estate in mouroshi tenure under superior landlords, has a gross rental Rs. 36,182, and rent payable Rs. 13,357. Both these estates are intermixed and scattered over the districts of Jessore and Furreedpore. The only parts which may be called compact are dehi Bhavanhati of turuf Kalna, which lies in thanas Magura, and has a rental of Rs. 7,000: dehi Bonagauti, having a rental of Rs. 7,400, lies in thanas Bagharpara and Salkia, and dehi Polani with a rental of Rs. 6,675, in thanas Narail and Salkia, and dehi Mahomedpore with a rental of Rs. 3,800, in thanas Mahomedpore and Narail of the Jessore district respectively. The remainder of the two estates lies in thanas Narail, Kalia, Lahogra, Magura, and Mamudpore of the Jessore district, and in thanas Mookshadpore, Bhushna, Bhanga, Pangsa, and Furreedpore of the Furreedpore district. The realization of rent is not satisfactory, and the collection charges are excessive. Owing to the unsatisfactory management of these estates, *i.e.*, meagre collection and litigation, the late Rajah intended to let them out in permanent tenure. But reasonable offers not having been made, they are still managed khas, and the collecting agency has been thoroughly improved and reorganized. This necessitated an increase in the collection charges, and marked improvement is visible in the management, although it is not yet quite satisfactory. I have reason to believe that further improvement will be effected, and collection charges reduced gradually. But this must take time to effect.

"The remainder of the principal estates is let in patni, and therefore no detailed remark is necessary."

There is no information in the manager's office as to the area of the landed property.

It will be seen from column 8 of the above statement that the gross profits of the estates of the eldest and three younger sons of the late proprietor are Rs. 3,38,878 and Rs. 66,238 respectively. The recurring charges sanctioned up to date against the two separate estates are Rs. 1,26,537 and Rs. 3,363 respectively. The Commissioner and Collector of Rajshahye are the managing Commissioner and Collector of the property, wherever situated. For the purposes of management the entire estate is divided into four sub-agencies, viz. Nowkhilla or Bogra, Banaganty or Jessore, Pubna, and Moorshedabad, with a general supervising establishment at Dighaputtea. The head establishment at Dighaputtea has, besides the general supervision of the affairs of the whole estate, some mehals in Rajshahye under its immediate charge, the collections from which are about Rs. 84,950. Baboo Raj Kumar Sircar, a friend and neighbour of the Dighaputtea family, is the manager of the estate on a salary of Rs. 500, rising by biennial increments of Rs. 50 to Rs. 700 per mensem. He has been required to furnish security for Rs. 38,000 in Government promissory notes or landed property, and to execute an agreement for liquidated damages for the same amount. Baboo Tarini Charan Chatterjee, who was head clerk of the Commissioner's office, has been appointed assistant manager on a salary of Rs. 200 gross, or Rs. 181-13-2 net per mensem. Baboo Surja Kanta Banerjee Chaudhuri is the sub-manager of those portions of the estate which are situated in Pubna and Nuddea, and draws a salary of Rs. 100 a month.

	Eldest son.	Three younger sons.
	Rs.	Rs.
* 1. Management charges—		
(a) Manager	6,000	.....
(b) Assistant manager	2,400	.....
(c) Sub-manager	1,200	.....
(d) Establishment and travelling allowance	Not yet sanctioned.	93
(e) Commission fee, collection of rents	7,300	.....
(f) Special establishment in Commissioner's and Collector's offices ...	960	.....
(g) Contingencies	8,115	145
2. Law expenses—		
(a) Government pleaders, law agents, and clerks	4,305	348
(b) Other expenses for suits, certificates, &c.	Not yet sanctioned.	.....
3. Maintenance of proprietor—		
(a) Guardian	1,200	.....
(b) Allowance to proprietors and family, doctor's fees, and medicines and other expenses	36,083	.....
(c) Social and religious ceremonies ...	21,492	.....
4. Education of wards	560	.....
5. Miscellaneous—		
(a) Contributions to schools ...	3,164	.....
(b) Ditto to dispensaries ...	3,063	.....
(c) Charities, including donations ...	1,190	.....
(d) Pensions and allowances ...	6,307	.....
(e) Establishment for maintenance and repairs of buildings, gardens, &c.	4,961	.....
(f) Press establishment ...	1,272	.....
(g) Library	770	.....
(h) Feed and keep of cattle, elephants, horses, &c.	4,950	.....
(i) Boat establishment	453	.....
(j) Other expenses	3,754	225
6. Rates	7,038	2,552
Total ...	1,26,537	3,363

All the four sons of the late Rajah have been placed under Baboo Asvini Coomar Banerjee, who is their tutor and guardian, and receives a salary of Rs. 100 per mensem ; and who, with an assistant tutor on Rs. 15 per mensem, supervises their education. The services of the gymnastic teacher of the Rajshahye college have been secured on Rs. 15 a month to look after the physical education of the wards. The wards are in the Rajshahye collegiate school. The Principal reports that the conduct of all the wards, and their attendance, except that of the fourth ward, who was absent on sick leave, was good. The progress of the first and second wards was satisfactory, and of the third and fourth wards moderately good. The female ward is under the guardianship of her mother. She is now about four years of age, and arrangements for her education are not yet necessary.

The financial results of the year are summarized in the following paragraphs :—

Eldest ward's estate.—The demands of revenue (Rs. 58,555), rent (Rs. 32,285), and cesses (Rs. 23,791), due from the estate were satisfied, except Rs. 3 on account of rent. The net decrease in the rental was Rs. 11,659, principally from the expiry of the term of settlement of Government khas mehal Shilimpur in Pubna. The year opened with an arrear (rent Rs. 1,62,098 and cesses Rs. 6,695) demand of Rs. 1,68,793 due to the estate, and the current (rent Rs. 4,25,960 and cesses Rs. 15,411) demand was Rs. 4,41,371 ; the aggregate demand

(rent Rs. 5,88,058 and cesses Rs. 22,106) was therefore Rs. 6,10,164. The collections were Rs. 4,12,136, and the balance was Rs. 1,98,028, of which Rs. 95,149 were due before the estate was taken in charge, and Rs. 1,02,879 accrued during Government management. Of the total balance Rs. 46,601 are irrecoverable or doubtful of recovery, and the remainder is good and in process of recovery. The collections of rent and cesses were 93 and 96 per cent. on the current demands respectively. Considering the partial failure of the crops, the Collector does not think this result unfavourable. There are special reasons for sparing resort to compulsory measures in the case of this estate for the present. The examination of the arrear balances and the writing off of irrecoverable balances "has," the Collector says, "received the particular attention of the manager," and "he intends to proceed with the matter cautiously and rather slowly." The total amount of debts due to the estate has not been reported, but the amount recovered during the year is shewn at Rs. 28,238. The debts due by the estate, so far as could be ascertained, were Rs. 17,453, the whole of which has been paid since assumption of charge of the estate, except a disputed balance of Rs. 241. The amount of Government securities to the credit of the estate on the date it was taken in charge was Rs. 1,85,500, and securities for Rs. 2,27,800 have been purchased since the assumption of charge, making a total of Rs. 4,13,300, the market value of which on the 31st March 1885 was Rs. 3,91,860. The total receipts from various sources, including the cash balance of Rs. 1,71,027 at the beginning of the year, were Rs. 7,29,204, of which Rs. 5,01,447 were disbursed, leaving a cash balance of Rs. 2,27,757. In addition to the ordinary recurring charges, Rs. 23,026 were spent for the sradh ceremony of the late Rajah, Rs 12,105 for the repairs of cutcherry and other buildings, Rs. 1,393 for works of improvement, and Rs. 12,600 in the purchase of mehal Joypore Atani, one of the Satkhira estates. RAJSHAHYE.

Younger ward's estate.—The whole of the revenue, rent and cesses due from the estate was paid, except Rs. 22 on account of rent. The current (Rs. 1,50,210) and arrear (Rs. 1,07,916) demand of rent due to the estate was Rs. 2,58,126, of which Rs. 1,13,789, or 75 per cent. on the current demand, were collected, and the balance was Rs. 1,44,337. Out of a total demand of cesses due to the estate amounting to Rs. 11,027, Rs. 1,303, or 31 per cent. on the current demand (Rs. 4,091), were realized, and the outstanding balance was Rs. 9,724. The total balance of rent and cesses is Rs. 1,54,061, of which Rs. 8,167 are doubtful of recovery, and the rest is good and in process of recovery. The balance due before the estate was taken in charge amounts to Rs. 83,776. The bad collections are reported to be mainly due to the patnidars, from whom the principal amounts were due, having withheld payment, and the difficulty in connection with the probate of the late Rajah's will has prevented the adoption of compulsory measures. The cash balance at the beginning of the year was Rs. 19,587, and Rs. 1,22,580 were received from different sources during the year, making a total of Rs. 1,42,167; the disbursements amounted to Rs. 98,747; the cash balance at the close of the year was therefore Rs. 43,420.

58. *Kamarpukur.*—The estate was taken in charge in June 1876 under Act IV (B.C.) of 1870, and released in September 1884 when the proprietor Biroja Mohan Dass Chaudhuri had attained his majority. It consists of detached parcels of five revenue-paying estates held directly from Government, 13 mokurari and other jotes paying rent to superior landlords, a number of rent-free lands dedicated to the family idols, and a farming lease of a debutter mehal. The demands of revenue (Rs. 17,937), rent (Rs. 2,889), and cesses (Rs. 2,690) due from the estate for the period of over eight years it was under the Court of Wards were satisfied, except Re. 1, Rs. 621, and Rs. 2 respectively, which were remitted. The rental of the property was reduced from Rs. 7,628 to Rs. 6,772 per annum, chiefly by the sale of part of the property for Rs. 11,115 for liquidation of debts. The total demand of rent and cesses due to the estate for the entire period of Government management was Rs. 62,445, of which Rs. 58,456, or 93 per cent., were collected, and Rs. 1,853 remitted, leaving a balance of Rs. 2,136, of which Rs. 272 only were doubtful of recovery. When the estate was taken in charge, it was encumbered with a debt of Rs. 25,711, to which Rs. 12,450 were added on account of the principal (Rs. 10,000), and interest (Rs. 2,450) of a loan taken from the Cooch Behar State. The total debt due by the estate was therefore, RUNGPORE.

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Rs. 38,161, of which Rs. 37,982 were paid, and the remainder was reduced by compromise. The Commissioner has recorded the following remarks—

"I had great difficulty in preventing creditors from taking proceedings to foreclose mortgages, and sell the entire estate for the realization of the sums due to them, but managed to avoid selling all but a small portion of it, the arrangement I effected with the creditors being the payment of the most pressing debts by sale of property and a loan effected with the Cooch Behar State, after which the annual surplus was devoted to paying off other debts, and then the loan."

The total receipts from all sources were Rs. 84,744, and the disbursements amounted to Rs. 83,124, leaving a cash balance of Rs. 1,620. The cost of management was Rs. 8,774; the law charges were Rs. 3,051, incurred chiefly for maintaining the right of the estate to certain property held under doubtful titles; Rs. 6,210 were spent for the the maintenance of the ward, social and religious ceremonies, &c.; Rs. 1,688 for the ward's education; and Rs. 2,515 for miscellaneous charges and rates.

The ward was educated in the Rungpore zillah school, and was also initiated into the system of zemindari business. He was married in 1883-84. Lord Ulick Browne writes—

"The late ward, though not clever, has conducted himself well, and on the occasion of my last visit to Rungpore before he came of age, he expressed his gratitude to Government and the Court of Wards, as well as to me personally, for our management, and for having saved him and his family from ruin. He further shewed his appreciation of our proceedings and management by asking that his estate be kept on under our charge after he came of age, but I informed him that Government officers had so much work of their own to do that we could not grant his prayer. I, however, requested the Collector to assist him by recommending to him an educated manager of good character and sufficient ability, at the same time advising the ward to continue the management on our system."

59. *Burdhankotee.*—The demand of rent due to superior landlords amounting to Rs. 521 was satisfied. Of the revenue (Rs. 8,943) and cesses (Rs. 2,035) due from the estate, there were balances of Rs. 3,696 and Rs. 465 respectively, which were not paid until after the close of the year, though a balance sufficient for the purpose was at the credit of the estate. The rental of the property was raised by Rs. 265 from resettlements. Of the total demand of rent and cesses due to the estate, amounting to Rs. 44,946, Rs. 32,032, or 97 per cent. on the current demand, Rs. 32,799, were collected, and the balance, after deducting remissions, was Rs. 12,168, which is good and in process of recovery. The explanation of the short collection as given by the Collector is the scanty rainfall, and consequent short outturn of crops. Rs. 450 were recovered on account of debts due to the estate, and the balance was Rs. 1,963. Rs. 416 were paid for debts due by the estate; the balance of Rs. 63 is disputed and will be adjusted as soon as possible. Rs. 100 were spent for repairs to a tehsil cutcherry, and Rs. 4,039 were incurred for the survey and settlement of the estate, which was commenced on the 19th November 1884. Excluding these two items, the cost of management was Rs. 5,961, or 18 per cent. on the current rent and cess demand. Rs. 3,300 are shewn under the head of maintenance in efficient condition of estates and buildings, and Rs. 1,384 were spent on works of improvement. The Commissioner writes—

"The reclamation of waste lands by Garrows and Boonahs made good progress. An area of about 40 bighas was thoroughly cleared of the stumps of trees by Boonahs and up-country settlers, the old colony of Garrows only cutting down the trees and leaving the stumps and roots in the ground. Besides the above, the new Garrow colony, who, as reported last year, were kept at Burdhankotee to learn the vernacular of the district, were during the year sent off to Sahibgunge jungle with the old Garrows, and succeeded in clearing about 300 bighas of dense jungle after their own fashion. This treatment of waste lands added Rs. 90 to the rent-roll during the year. The stumps left by the Garrows are got out either by dynamite or manual labour, and then the land is fit for cultivation by any cultivators of the plains, who occasionally, moreover, extract the stumps and roots themselves on getting short leases on favourable terms.

"The fruit garden is in a thriving condition. About two-thirds of the sides of the large tank at Burdhankotee were planted out with different sorts of fruit grafts purchased from the Paikparah nursery. A new market was also established at Burdhankotee. The excavation of a tank in another locality was commenced, and Rs. 460 were spent on it. The Beheea sugar mills were hired out to ryots for Rs. 43-8, which is a satisfactory sign in such a backward part of the country. An Indian ryots' plough was indented for. Another experiment in the cultivation of Carolina paddy was tried, but failed in consequence of scarcity of rain."

The ward has been promoted to the 8th class of the Rungpore zillah school. RUNGPORE.

60. *Ganga Prasad and Brothers.*—The estate, which belonged to the late Sambhoo Nath Kanya, was taken in charge in March 1875 by order of the civil court under Act XL of 1858. It consisted of 32 jotes (27 in the Darjeeling Terai and 5 in Julpigoree) held direct from Government on 10 years' leases. Its annual rent demand, which was at the date of assumption of charge Rs. 3,225, was reduced when it was released on the 18th July 1884 to Rs. 2,769, chiefly by the sale of 10 jotes disposed of in order to liquidate debts incurred by the late proprietor. The total demand of rent and cesses due to the estate during the period of management was Rs. 32,033, of which Rs. 31,360, or 97 per cent., were collected, and the balance, after deducting remissions, was only Rs. 274: this is recoverable. The private debts due to the estate were Rs. 11,266, of which Rs. 3,852 were realized and Rs. 7,414 were written off. The debts due by the estate when taken in charge were Rs. 20,767. A further loan was then incurred from the Cooch Behar State, raising the liabilities to Rs. 32,597. Of this Rs. 30,247 were paid partly from the collections and partly from the sale proceeds (Rs. 8,457) of the 10 jotes above referred to, Rs. 350 were reduced by compromise, and the balance of Rs. 2,000 is still disputed. The total cost of management of the estate, which was under the charge of the tehsildar and Deputy Collector of the Terai, was only Rs. 970, or about 2 per cent. of the receipts. The five sons of the late proprietor were taught to read and write. The Commissioner writes— DARJEELING.

"The estate is a small one, and when it was taken over by the Court of Wards there was a heavy debt with an exorbitant interest. The net income of the estate being inadequate, there was no hope of repaying the debt from the annual savings after payment of Government revenue or rent and maintenance of the proprietors and their families in a humble manner, and consequently it was necessary to sell a portion of the property to liquidate the debt. The Court of Wards has succeeded in saving the estate from ruin, and the late wards ought to be grateful."

SECTION IV.

DACCA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Dacca ...	Lalit Mohan Rai.	Sharasi Mohan Rai ...	18	Act XL of 1858 ...	1875	1,003	8	502	1,513	9,248	284	9,532	3,037	16,265	509	7,011	183	7,194	75·5	.....	652
		Dharani Mohan Rai ...	15																		
		Sabasana Debya ...	14																		
	Dhankoora ...	Hem Chandra Rai *alias* Nibaran Chandra Rai.	14	Act IX (B.C.) of 1879	1882	16,655	9,577	7,026	33,258	1,27,086	4,844	1,31,930	37,371	3,66,647	15,576	1,16,698	4,491	1,21,189	91·8	.....	13,758
		Denesh Chandra Rai ...	12																		
Furreedpore.	Chandra Kumar Sanyal.*	Chandra Kumar Sanyal	21	Act XL of 1858 ...	1875	141	.....	.....	141	559	.....	559	912	817	.....	559	.....	559	100·0	.....	31
	Poorna Chandra Rai.*	Asvini Kumar Rai ...	18	Ditto ...	1878	9	1,028	108	1,145	1,813	366	2,179	2,385	11,844	2,938	861	163	1,024	46·9	.....	198
		Kamini Kumar Rai ...	14																		
		Jamini Kumar Rai ...	10																		
		Ananta Kumar Rai ...	8																		
	Rukini Kant Rai.*	Chandra Kant Rai ...	18	Act IX (B.C.) of 1879	1882	3,641	2,629	1,059	7,329	11,028	18	12,317	3,930	24,178	3,256	3,008	75	3,083	24·9	.....	263
		Uma Kant Rai ...	17																		
		Tara Kant Rai ...	14																		
		Surja Kant Rai ...	12																		
		Nibarana Chandra Rai	10																		
Backergunge.	Bepin Behari Das.	Bepin Behari Das ...	14	Act XL of 1858 ...	1872	4	1,040	157	1,201	2,805	157	2,962	886	12,163	494	3,415	157	3,572	120·5	.....	767
	Tarruk Kumar Chakravarti.	Tarruk Kumar Chakravarti.	18	Ditto ...	1872	196	67	57	320	594	53	647	271	1,550	148	901	96	997	154·0	.....	258
		Lalit Kumar Chakravarti.	15																		
Mymensingh.	Hara Govind Lashkar.	Hara Govind Lashkar ...	19	Ditto ...	1870	48	258	106	412	2,530	91	2,621	1,066	3,212	142	2,223	73	2,296	87·6	.....	4
	Jagat Kishore Acharjya.*	Jagat Kishore Acharjya	21	Act IV (B.C.) of 1870	1876	19,361	5	8,744	28,110	84,183	3,765	87,948	16,200	1,65,088	15,399	67,265	3,617	70,882	80·5	.....	1,349
	N. P. Pogose...	P. N. Pogose ...	17	Act XL of 1858 ...	1878	2,253	854	1,155	4,262	9,345	765	10,110	4,980	13,661	849	8,104	298	8,402	83·1	7,000	320
		Miss L. M. Pogose ...	15																		
				Total ...	...	43,311	15,466	18,914	77,691	2,49,191	11,614	2,60,805	71,038	6,15,425	39,311	2,10,045	9,153	2,19,198	84·0	7,000	17,600
	Attached Estates.																				
Furreedpore.	Krishna Ram Rai.*	62 Proprietors ...	...	Regulation V of 1812	1831	326	.....	124	450	1,878	59	1,937	877	2,540	142	1,547	48	1,595	82·3	.....	84
Backergunge.	Kasi Nath Basu	7 ditto ...	...	Ditto ...	1845	410	.....	164	574	1,003	145	1,148	557	1,542	251	1,313	153	1,466	127·7	.....	61
	Nabadurga Debya and others.	8 ditto ...	...	Ditto ...	1848	8,773	.....	2,810	11,583	16,595	2,532	19,127	15,159	20,139	3,147	17,387	2,800	20,187	105·5	.....	567
Mymensingh	Jagat Narain Rai.†	Tara Prasanna Rai ...	...	Act IX (B.C.) of 1879	1882	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Antullya Narain Rai ...	...																		
	Hur Kishore Joardar.*	Gopi Kissen Joardar ...	14	Act X of 1877 ...	1878	.....	.....	.....	.....	332	10	342	148	895	67	421	20	441	128·9	212	2,097
		Kali Kissen Joardar ...	11																		
				Total ...	...	9,509	.....	3,098	12,607	19,808	2,746	22,554	16,741	25,116	3,607	20,668	3,021	23,689	105·0	212	2,809
				Grand Total ...	...	52,820	15,466	22,012	90,298	2,68,999	14,360	2,83,359	87,779	6,40,541	42,918	2,30,713	12,174	2,42,887	85·7	7,212	20,409

* These six estates were released on the 15th May 1885, 1st September 1884, 30th June 1885, 14th November 1884, 31st March 1885, and 30th November 1884 respectively.

† This estate was released on the 1st September 1884 on the execution by the proprietor of a bond for the payment of the Government dues by fixed instalments. The Collector has reported that the accounts for the portion of the year during which the estate was under management cannot be adjusted, owing to the failure of the naib-tehsildar of the estate to render his accounts on his discharge; he has been prosecuted under section 59, Act IX (BC) of 1879, and a purwanah for the attachment of his property and a warrant for his arrest have been issued.

SECTION IV.

DACCA DIVISION—*concluded.*

District.	Estate	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Wards' Estates.																								
Dacca ...	Lalit Mohan Rai.	Sharasi Mohan Rai ...	18	Act XL of 1858 ...	1875	38	52	351	9,252	327	1,135	...	...	1,135	11·9	...	36	...	...	...	6,910	2,802	...	.....	1875-76, paras. 152 to 156.
		Dharani Mohan Rai ...	15																						
		Sabasana Debya ...	14																						
	Dhankoora ...	Hem Chandra Rai *alias* Nibaran Chandra Rai.	14	Act IX (B.C.) of 1879	1882	329	10,963	1,925	2,49,977	11,086	15,443	936	117	16,496	12·5	51,148	380	24	...	...	57,604	46,666	...	1,37,484	1883-84, para. 60.
		Denesh Chandra Rai ...	12																						
Furreedpore.	Chandra Kumar Sanyal.*	Chandra Kumar Sanyal	21	Act XL of 1858 ...	1875	...	...	...	258	...	.....	...	...	.....	...	...	...	...	...	...	476	1,026	...	.....	1875-76, paras. 157 & 158.
	Poorna Chandra Rai.*	Asvini Kumar Rai ...	18	Ditto ...	1878	...	13,228	542	10,983	2,775	567	...	...	567	26·0	...	...	...	...	...	3,040	...	...	29,470	1878-79 ,, 144 to 147.
		Kamini Kumar Rai ...	14																						
		Jamini Kumar Rai ...	10																						
		Ananta Kumar Rai ...	8																						
	Rukini Kant Rai.*	Chandra Kant Rai ...	18	Act IX (B.C.) of 1879	1882	8,438	5,368	2,273	21,169	3,181	911	...	...	911	7·3	1,600	12	...	...	...	3,753	1,000	...	36,397	1882-83 ,, 159 to 161.
		Uma Kant Rai ...	17																						
		Tara Kant Rai ...	14																						
		Surja Kant Rai ...	12																						
		Nibarana Chandra Rai	10																						
Backergunge.	Bepin Behari Das.	Bepin Behari Das ...	14	Act XL of 1858 ...	1872	2	5,966	284	8,401	308	466	...	...	466	15·7	...	...	...	...	...	4,240	519	...	707	1875-76 ,, 175 & 176.
	Tarruk Kumar Chakravarti.	Tarruk Kumar Chakravarti.	18	Ditto ...	1872	1,079	421	80	424	27	108	...	...	108	16·6	...	...	...	20	...	987	411	...	240	1875-76 ,, 177 to 179.
		Lalit Kumar Chakravarti.	15																						
Mymensingh.	Hara Govind Lashkar.	Hara Govind Lashkar ...	19	Ditto ...	1870	...	575	99	936	62	176	...	...	176	6·7	590	...	...	2	...	1,973	625	...	.....	1874-75, para. 228.
	Jagat Kishore Acharjya.*	Jagat Kishore Acharjya	21	Act IV (B.C.) of 1870	1876	...	3,177	66	97,592	11,757	8,902	...	497	9,399	10·6	10,226	169	80	685	...	50,227	17,645	...	3,07,893	1875-76, paras. 191 to 194.
	N. P. Pogose ...	P. N. Pogose ...	17	Act XL of 1858 ...	1878	658	1,331	772	5,557	551	996	...	...	996	9·8	...	...	...	97	...	18,388	1,221	...	7,753	1878-79 ,, 162 to 165.
		Miss L. M. Pogose ...	15																						
	Attached Estates.																								
				Total ...	...	10,544	41,081	6,392	4,04,549	30,074	28,704	936	614	30,254	11·6	63,564	597	104	804	...	1,47,598	71,915	...	5,19,944	
Furreedpore.	Krishna Ram Rai.*	62 Proprietors ...	...	Regulation V of 1812	1831	...	...	...	993	94	402	...	...	402	20·8	...	...	...	...	...	1,956	198	...	.....	1874-75, para. 206.
Backergunge.	Kasi Nath Basu Nabadurga Debya and others.	7 ditto ...	...	Ditto ...	1845	...	...	...	229	98	168	...	...	168	14·6	...	...	...	...	...	1,304	612	...	52	1874-75 ,, 220.
		8 ditto ...	...	Ditto ...	1848	...	...	...	2,259	332	3,730	...	1,754	5,484	28·6	...	...	...	...	...	16,737	13,692	...	.....	1877-78, paras. 331 to 333.
Mymensingh	Jagat Narain Rai.†	Tara Prasanna Rai ...	...	Act IX (B.C.) of 1879	1882	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	...	...	.....	...	...	.....	
		Antullya Narain Rai ...	...																						
	Hur Kishore Joardar.*	Gopi Kissen Joardar ...	14	Act X of 1877 ...	1878	...	221	21	445	47	51	...	...	51	14·9	2,304	...	...	...	...	536	7	...	.....	1878-79 para. 166.
		Kali Kissen Joardar ...	11																						
				Total ...	...	...	221	21	3,926	571	4,351	...	1,754	6,105	27·0	2,304	...	...	...	...	20,533	14,509	...	52	
				Grand Total ...	...	10,544	41,302	6,413	4,08,475	30,645	33,055	936	2,368	36,359	12·8	65,868	597	104	804	...	1,68,131	86,424	...	5,19,996	

* These six estates were released on the 15th May 1885, 1st September 1884, 30th June 1885, 14th November 1884, 31st March 1885 and 30th November 1884 respectively.

† This estate was released on the 1st September 1884 on the execution by the proprietor of a bond for the payment of the Government dues by fixed instalments. The Collector has reported that the accounts for the portion of the year during which the estate was under management cannot be adjusted, owing to the failure of the naib-tehsildar of the estate to render his accounts on his discharge; he has been prosecuted under section 59, Act IX (B.C.) of 1879, and a purwanah for the attachment of his property and a warrant for his arrest have been issued.

SECTION IV.

DACCA DIVISION.

61. The number of estates under management was 15, of which 7, viz. Chandra Kumar Sanyal, Poorna Chandra Rai, Rukini Kant Rai, Jagat Kishore Acharjya, Krishna Ram Rai, Jagat Narain Rai, and Hur Kishore Joardar have been released. The return for the portion of the year during which the estate of Jagat Narain Rai was under management has not been submitted by the Collector, owing to the failure of the naib-tehsildar of the estate to render his accounts on his discharge. The demands of revenue, rent, and cesses due from the estates were Rs. 60,031, Rs. 55,074, and Rs. 27,089, of which Rs. 10,544, Rs. 41,302, and Rs. 6,413 respectively were left unpaid, principally by the released estates. The current (Rs. 2,83,359) and arrear (Rs. 4,00,100) demand of rent and cesses due to the estates was Rs. 6,83,459, of which Rs. 2,42,889, or 85 per cent. on the current demand, were realised, against 84 per cent. in the previous year. The balance, after deducting remissions, was Rs. 4,39,120, of which Rs. 2,61,063 are due to the Dhankoora estate, which is now the largest estate in the division. The debts due by the estates during the year were Rs. 5,86,088, of which Rs. 65,868 were paid, and Rs. 224 reduced by compromise, leaving a balance of Rs. 5,19,996, of which Rs. 3,07,893 are shown against the released estate of Jagat Kishore Acharjya. The cost of management was Rs. 36,359, or 12 per cent. on the current rent and cess demand. The cash balance of the previous year was Rs. 87,779 and the receipts during the year were Rs. 2,70,508, making a total of Rs. 3,58,287, of which Rs. 2,71,863 were disbursed, leaving a cash balance of Rs. 86,424 at the close of the year. The condition of the tenantry is reported to be generally prosperous. Dacca compares unfavourably with other divisions in all departments of Court of Wards' administration, the collections having been bad, the certificates issued numerous, the balances large, the Government dues left unpaid considerable, and there having been no expenditure on the improvement of the estates. The failure to obtain better results must to a great extent be attributed to the untrustworthy character of the accounts received when some of the estates were taken in charge. The managers having no accounts worthy of credit were unable either to make satisfactory collections, or to spare time to attend to other important duties.

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62. *Lalit Mohan Rai.*—The demand against the estate on account of revenue, rent and cesses was Rs. 1,627; and the balance was Rs. 441, nearly the whole of which was paid after the close of the year. The rent-roll was raised by Rs. 239 from waste lands brought under cultivation. The collections on account of rent and cesses due to the estate amounted to Rs 7,194, or 75 per cent. on the current demand of Rs. 9,532; and the outstanding balance was Rs. 9,579, of which Rs. 3,015 are reported to be irrecoverable or doubtful of recovery. A revised scale of establishment for the management of the estate at an increased cost of Rs. 1,020 per annum was sanctioned in October 1884. The full collecting staff allowed has not however been entertained, as some of the old tehsildars are retained for the purpose of conducting civil suits in which they will have to be examined as witnesses. When these cases have been decided the full staff will be entertained. Owing to this, and also to the manager's having been at head-quarters for conducting five important suits in which the validity of the adoption of the minors' father was impeached, the collection work was, as reported by the Commissioner, at a standstill for the greater part of the year. Three of these suits have been decided, and the Commissioner writes as follows regarding them:—

"Although in these cases the courts of first instance have not decreed to the minors the right to retain possession of certain jalkar and some pieces of lands comprising the suits, the chief issue regarding adoption has been decided in their favour: hence the minors, it may be said, virtually gained the cases. All these three cases have been appealed against."

The elder minor is in the fourth and the younger in the second class of the Dacca collegiate school. They have recently been removed from the guardianship of their mother, and placed in a separate house, where they will live with their newly-appointed guardian.

63. *Dhankoora.*—The demands of revenue, rent and cesses due from the estate were Rs. 17,638, Rs. 20,209 and Rs. 9,176, of which Rs. 329, Rs. 10,963 and Rs. 1,925 respectively were left unpaid, though there was a considerable cash balance. The net increase in the rent-roll was Rs. 1,959, which was obtained from new settlements, mostly of markets and fisheries. The year opened with an arrear rent demand of Rs. 2,39,561 and the current demand was Rs. 1,27,086; the aggregate demand was therefore Rs. 3,66,647. The collections amounted to Rs. 1,16,698* and the balance was Rs. 2,49,977. The total demand (current Rs. 4,844 and arrear Rs. 10,732) of cesses due to the estate was Rs. 15,576, of which Rs. 4,491 were realised, leaving Rs. 11,086 outstanding. The collections of rent have improved, being 91 per cent. on the current demand against 80 per cent. in the previous year; on the other hand, the collections of cesses have fallen off from 104 per cent. in 1883-84 to 92 per cent. in 1884-85. The total balance of rent and cesses was Rs. 2,61,063, of which Rs. 90,373 are bad and irrecoverable, Rs. 26,591 doubtful of recovery, Rs 1,31,217 good and in process of recovery, and the remainder was not realisable before the close of the year. The sum recovered on account of debts due to the estate was Rs. 6,657 and the outstanding balance was Rs. 2,59,893, of which Rs. 2,24,470 are irrecoverable, Rs. 18,921 doubtful of recovery, and the rest is shewn as recoverable. It is unsatisfactory to observe that nothing was done during the year towards clearing the accounts of the estate of the irrecoverable balances of rent, cesses and private debts. The arrears of rent in particular are very large. The debts due by the estate during the year were Rs. 1,88,856, including interest; of this Rs. 51,148 were paid and Rs. 224 reduced by compromise, leaving a balance of Rs. 1,37,484, of which Rs. 70,520 are disputed. The receipts from different sources, including the cash balance (Rs. 37,371) of the previous year, were Rs. 1,72,318; of this Rs. 1,25,652 were disbursed; the cash balance at the close of the year was therefore Rs. 46,666. The cost of management, including Rs. 936 spent for repairs of cutcherry houses, and Rs. 117 for survey charges, was Rs. 16,496, or 12 per cent. on the current rent and cess demand of Rs. 1,31,930. The law expenses amounted to Rs. 7,879, and the charges for the maintenance of the minors and their family were Rs. 9,726. The elder and younger minors are in the Dacca collegiate school, and have been promoted to the fifth and sixth class respectively. The former is reported to be indolent; the latter is of a much more active character.

* Includes excess collections of Rs. 28.

64. *Rukini Kant Rai.*—The history of this estate is given in the following extracts from a report submited by the Board to Government on the 6th April 1885 on the petition of Srimati Rajkumari Gupta, the mother of the minors, complaining of the inadequate price at which a portion of the estate was sold in order to defray debts with which the estate was encumbered:—

"The facts of the case may be thus briefly summarised. The estate was taken under charge of the Court of Wards in April 1882. The local officers were averse to accepting the management, and the Board also, looking to the exceedingly involved condition of the property, were at first reluctant to take charge. But ultimately, after counsel had been heard, the Court of Wards accepted management. It was, however, distinctly stated by Mr. Dampier at the time that the Court of Wards would be obliged to sell a large portion of the estate for the liquidation of debts.

"At the time of the late proprietor, Rukini Kanta Roy, which occurred in 1875, several years before the estate came under the Court, the debts appear to have been Rs. 24,000. It was on the application of the present petitioner in 1881 that the estate was brought under the Court. The debts were then found to amount to Rs. 35,495. The principal debt, amounting to Rs. 24,942, was due to Durga Charan Pal, Guru Charan Pal and others on a decree in their favour, dated 10th February 1880. In that decree the Subordinate Judge was pleased to direct that execution should be suspended for two years' time in order to enable the estate to make arrangements for meeting it. It was in anticipation of execution by the judgment-creditors, and in order to avoid, if possible, the effect of the court's decree, that the petitioner applied to the Court of Wards to take the property.

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"On the property coming under the Court of Wards, a considerable portion of it (comprising the minors' share and interest in five estates and 19 tenures) was forthwith advertised for sale by the civil court on the application of the judgment-creditors; but on the application of the manager, under the orders of the Collector, several postponements were granted in order to enable the manager to sell portions of the property on favourable terms by private sale. There is no doubt that every possible attempt was made by the manager in this direction.

* * * * * * *

He failed, however, because the estates were not entire (being shares of one-third and thereabouts), because the other two-thirds were owned by the judgment-creditors themselves, who made known their intention to buy and to oppose outsiders, because the property was already mortgaged, and because almost all the estates and tenures attached were very petty and scattered. The manager's negotiations having been unsuccessful, the 17th April 1883 was fixed by the Subordinate Judge for the sale of the wards' title and interest in the attached properties, and it is against this sale, which was eventually held on the 23rd April, that the memorialist, the mother of the wards, now protests.

"The Collector and manager certainly did their best to prevent the sale taking place; even at the last moment, to the detriment of the Government revenue, which was in arrears, they offered to pay the sum of Rs. 2,000 into court, and so postpone execution. But this proposal was objected to by the creditors and refused by the Judge. The property was then sold for what is admitted by the Collector to be the inadequate sum of Rs. 17,618. The greater part was bought by the judgment-creditors for Rs. 17,480, and the rest by an outsider. The Collector then took every possible measure in the interest of the wards to have the sale set aside; but in vain. The High Court, to which an appeal was preferred, have refused to interfere, and the judgment-creditors have now for some time past been in formal possession of their purchase.

"The Board are not in a position to estimate accurately the real value of the properties sold. The net income of these properties appears to be Rs. 2,200, and not Rs. 5,000 as stated by the memorialist. The number of years' purchase which such properties may be expected to fetch is greatly depreciated by the facts already noted, viz., that they are shares only, that they are mortgaged, and that the shareholders were the creditors who had determined to get the whole property into their own hands. It is stated by the memorialist that the creditors had purchased another one-third share in estate Hosnabad, one of the properties sold, for Rs. 28,000; but this purchase-money appears to have comprised other properties as well as this share in the Hosnabad estate. On the whole, looking to all the circumstances, the Board apprehend that, although the price paid at the civil court auction was inadequate, it is by no means so inadequate as the memorialist contends, and it appears to have been a price higher than could have been obtained for the property in any other way. Every possible publicity was given to the sale; it was held by the Subordinate Judge at public auction, and it is impossible in such a case to hold either the Collector or manager responsible for the fact that the proceeds are less than it was hoped they would have been. It must be remembered that all attemps which had been previously made to dispose of the properties by private sale had already failed.

"In the memorial an imputation is made against the manager that he was intentionally absent from Backergunge at the time of sale, and that he deputed no one to represent the estate before the Subordinate Judge on this important occasion. The manager replies to this charge and in the Board's opinion conclusively shows that there was no neglect on his part, and that the estate was properly represented in the Subordinate Judge's court. He could not be present himself, as he was engaged at Furreedpore on the annual returns, but he was represented by the Government pleader and by one of the most trustworthy servants of the estate.

"The Board do not consider that either the Collector or the manager is to blame for the administration of this estate, or that they can in any way be held responsible, as the petitioner seems to think, for the insufficiency of price which the properties sold may have fetched at the auction sale. * * * * * * *

"It remains only to decide what further policy should be followed in regard to this unfortunate and still much involved estate. It was hopelessly encumbered when first taken under management, and there is little doubt that it ought never to have come under the charge of the Court of Wards. It was impossible to liquidate the debts with which it was burdened. The present Commissioner recommends that the estate should be given up, as 'it is useless imposing on the Collector the hopeless task of putting its affairs on a satisfactory footing.' On this subject the Collector, Mr. Samuells, writes as follows:—

'After examination I find the following to be a correct statement of the case as at present existing. The portion of property remaining yields an annual income of Rs. 3,321 gross; the revenue and rent payments amount to Rs. 1,427. Deducting this sum, we have a net income of Rs. 1,894, against which must be set the expense of management and interest on debts. The establishment hitherto entertained cost Rs. 2,699 per annum, which exceeds the present income.

'Against the state at this moment there is a debt of Rs. 8,641, being the balance of the decreed debt due to the Pals. This along with another debt of Rs. 2,617 due to another member of the same family can no longer be avoided. Execution has been taken out, and we have no funds in hand. The court is not likely to grant an extension, and there is no prospects whatever of our being able to pay off these sums. The estate must therefore pass into the hands of the creditors, unless you think it worth while to endeavour to raise a loan to meet

these decrees now pressing. It would require at least Rs. 10,000. The security of the remainder of the estate is worth about Rs. 37,000 at twenty years' purchase. Supposing we could raise a loan in time, which is doubtful, the interest would leave us a balance of only Rs. 600 wherewith to pay for management and to meet law expenses in the case of three other bonds for Rs. 4,359, which we do not admit as being valid, but which may involve us as defendants in a civil suit. FURREEDPORE.

'I think it must be admitted under the above circumstances the evil day would only be deferred for a year or two, and that there is no hope of the property, such as it is, being extricated from these embarrassments.'

"The Board concur in this opinion. The estate is hopelessly involved, and cannot be extricated by any means within the power of the revenue authorities. The Board therefore propose, on receipt of Government orders, to direct the release of the estate under section 65 Act IX (B.C.) of 1879."

The Government accepted the explanation regarding the sale of the estate, and concurred with the Board in thinking that the estate should be released from the charge of the revenue authorities. Thereupon the Court of Wards withdrew from the management of the property from the 30th June 1885. Steps will be taken by the Collector for realising the balance of revenue and cesses which may have been due by the estate on the date of its release.

The four elder minors are being educated in the Pogose school at Dacca; it is reported that their attendance was regular and their progress fair. The youngest minor is in the Jopsha school, and the progress made by him is also reported to be satisfactory.

65. *Hara Kumar Das.*—The property was taken in charge in May 1877 under Act XL of 1858, and was released when the ward attained his majority in September 1883. It consists of one revenue-paying estate and 139 under-tenures with a rental of Rs. 3,370. The total demand of rent and cesses for the period of over 6 years the property was under Government management was Rs. 25,437, of which Rs. 20,399 or 80 per cent. were collected and the balance, after deducting remissions, was Rs. 4,679, nearly the whole of which was reported to be good and in process of recovery. The total receipts from all sources were Rs. 26,730 and the disbursements amounted to Rs. 24,968; the cash balance was therefore Rs. 1,762. The ward was placed in the Burrisaul English school, but is said to have been idle and inattentive. BACKERGUNGE.

66. *Nabadurga Debya.*—The demands of revenue (Rs. 8,773) and cesses (Rs. 2,810) due to Government were satisfied. The current (Rs. 19,127) and arrear (Rs. 4,159) demand of rent and cesses due to the estate was Rs. 23,286, of which Rs. 20,187 or 105 per cent on the current demand, were collected, and the balance, after deducting remissions, was Rs. 2,591. The cash balance of the estate at the close of the year was Rs. 13,692. It is reported that collections in this estate are rendered comparatively easy by the fact that several of the co-sharers are large tenure-holders under the estate and pay their rents punctually and without demur. It is expected that the estate will be released within the current year, on the completion of a partition case, which has been in progress since 1820.

67. *Hara Govind Lashkar.*—The ward, who has been prosecuting his studies in the Jamalpore higher class English school, has passed the Entrance Examination in the 2nd grade. MYMENSINGH.

68. *Jagat Kishore Acharjya.*—The Commissioner, Mr. Larminie, reports as follows on the Court of Wards' management of the estate from the 8th January 1876 to 13th November 1884, that is for a period of nearly 9 years:—

"The late proprietor, Baboo Ram Kishore Acharjya Chaudhuri, the father of the minor Jagat Kishore Acharjya, came into possession of the estate in September 1869 under the terms of a deed of gift from his adoptive mother, Chundrabally Debya, supported by a deed of relinquishment, executed by her brother Gagan Chunder Chaudhuri.

"Ram Kishore Acharjya died on the 13th November 1875 leaving a widow and two children, a son, Jagat Kishore Acharjya, and a daughter. On his death a will was produced by the widow, which was repudiated by the Collector, and the estate was taken charge of by the Court of Wards on the 8th January 1876 under Act IV (B.C). of 1870.

"Mr. Kallonas had temporary charge of the estate till 25th April 1876, when Baboo Bipin Behary Mookerjee, Deputy Collector, was appointed special manager on a monthly salary of Rs. 500 subject to deduction of Rs. 20 per cent. for pension and leave allowances. This arrangement was, however, considered to be too expensive, and the estate on the 1st May 1879 was transferred to the general manager, the late Baboo Guru Churn Chukrabutty,

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Sub-Deputy Collector, who managed it till his death on the 3rd November last, when charge was made over to Baboo Sham Churn Das, Deputy Collector.

"The estate may be divided into two parts (1) the ancestral portion and (2) that purchased by the deceased Baboo Ram Kishore Acharjya.

"The main ancestral property is zemindari No. 7, which is an entire estate formed of a 4 annas share of pergunnah Alapsing, the central pergunnah of the district in which the civil station is situated. The pergunnah Alapsing was purchased by Sreekissen Acharjya, the ancestor of the present proprietor, in the year 1724. This zemindari No. 7 was partitioned off in the year 1799. It is not a compact share of the pergunnah, but consists partly of entire villages and partly of portions of villages and small patches of land very much scattered.

"The next largest estate, zemindari No. 51, which comprises tuppeh Kurikhye, Tulundar and a part of Katiabow. It was bought in 1833 by Bhobani Kishore Acharjya at an auction sale for arrears of Government revenue. It lies at the south east extremity of the district. It contains Bhyrub Bazar, a very large and important mart on the Megna river and a place of call for the Cachar steamers.

"Another important estate is the 5 cowri share of zemindari No. 1, pergunnah Alapsing. This was a gift to Chandrabally Debya on her adopting Ram Kishore Acharjya made by Ram Kishore's natural father. Chandrabally bequeathed it to Ram Kishore's son Jagat Kishore.

"The remaining ancestral property in Mymensing is of no importance and requires no special notice.

"The property in the Bogra district is zemindari No. 3, being 4 annas share of taruf Jhakar, and a mourasi izara of kismut Kharuhara. These are under the charge of the Collector of that district. Jhakar was the family residence of Sreekissen Acharjya until he purchased the zemindari of pergunnah Alapsing and removed his residence to Muktagacha in Mymensing. The family temple is still kept up at the ancestral village.

"The property in Moorshedabad under the charge of the Collector of that district consists of small kharija taluks. One is a chur on the river Bhagiruthi with fluctuating receipts. The other estate Debogram, in pergunnah Sahazadpore is a joint estate, and Baboo Jagat Kishore Acharjya's share in it is 4 annas only.

"The late proprietor, Ram Kishore Acharjya, purchased an estate consisting of zemindari No. 66 4 annas share of pergunnahs Hosseinshye and Jowar Hosseinpor, and some kharija taluks in these two taluks, and also in Runbhowal, and other pergunnahs, but the estate and taluks in pergunnah Hosseinshye had to be sold by the Court of Wards in order to liquidate the purchase-money. The only portion of the purchased property remaining consists of the taluks in Runbhowal and other pergunnahs.

"The ryots and landlords are said to be on good terms. The ryots are generally well off, and very few of them resort to loans for the payment of their rent.

"The history of the estate for forty years is one of litigation, much of which was fomented by rival factions among the Muktagacha zemindari families. These being all descended either naturally or by adoption from one ancestor, were at deadly feud with each of other. The disputes began in 1840 and were not finally settled till 1883. On the death of Bhobani Kishore in 1840, his widow Bhubanmoyee put forward a will purporting to be his, and his mother Chandrabally put forward a power to adopt, said to have been given by her deceased husband Gour Kishore. Chandrabally was aided by Mr. Wise of Dacca and Bhubanmoyee by Mr. Brodie of Mymensing, two well-known indigo planters. Both widows adopted sons, Chandrabally adopting Ramkishore the father of the ward. This circumstance gave rise to a suit between the mother and the widow of Bhobani Kishore, which went up to the Privy Council on an appeal preferred by Bhubanmoyee, when it was decided that the will was a forgery but that the Anumatipatra was incapable of execution and that Bhubanmoyee could not be deprived of her vested rights in her husband's property.

"Another claimant then appeared in 1874 in the person of Joy Kishore Chaudhuri, who claimed the property as the reversionary heir of Chandrabally and disputed a deed of relinquishment executed in favour of Ram Kishore by Gagan Chunder Chaudhuri, brother of Chandrabally and maternal uncle of the deceased Bhobani Kishore. This dispute also went to the Privy Council, which decided that Gagan Chunder Chaudhuri was the heir to the estate. The members of the court did not enter into the question of the validity of the deeds executed by Chandrabally and Gagan Chunder in favour of Ram Kishore, but to secure the minor Jagat Kishore's title, his mother, the widow of Ram Kishore, purchased the interests of Gagan Chaudhuri for Rs. 25,000 in cash and some landed property yielding annually Rs. 14,000. In executing this deed of conveyance Gagan supported the deed which he had executed formally in favour of Ram Kishore. The mother's right was transferred to her son by a deed of sale for a consideration of Rs. 30,062 in cash and Rs. 14,500 to be paid to her annually during the lifetime of Gagan Chunder Chaudhuri.

"Subsequent to this settlement, a nephew of Gagan Chunder Chaudhuri brought a suit to set aside his alienation of the property on the ground that he was of unsound mind, but the claim was dismissed at the first hearing and was not appealed.

"Before the last cases were finally settled, another claimant appeared in the person of Amar Narain Sannyal *alias* Debendra Kishore Acharjya, who claimed to be an adopted son of Bhobani Kishore by virtue of a verbal power of adoption said to have been given to Bhubanmoyee. He asked to sue *in formâ pauperis* and valued the said suit at 30 lacs of rupees. This case was compromised by the payment of Rs. 12,000 in a lump sum and an agreement to pay monthly Rs. 200 for three generations.

"Practically the result of the litigation shews that Ram Kishore, the ward's father, had no right to the property, as his adoption was a nullity, but the minor's title has been secured by buying up the opposing claims.

"The minor was married in the year 1881 to the daughter of the Hon'ble Baboo Mohini Mohan Roy, pleader of the Calcutta High Court, and an expenditure of Rs. 10,000 was incurred in connection with the marriage from the funds of the estate.

"The minor was in the Calcutta wards' institution from 1876 to 1883. Early in 1883 arrangements were made to train him in the business connected with his zemindari, he being placed under the supervision of the manager-general, and after a short time being put in charge of a specific portion of his zemindari.

"The financial position of the estate did not admit of much expenditure being incurred for public purposes or for agricultural improvements, but small subscriptions were given to schools and the charitable dispensary at Mymensing.

"The management of this estate opened with a cash balance of Rs. 673-4, and an outstanding balance of Rs. 76,594 of previous years, including interest on arrears. Great difficulty was experienced in collecting these arrears as the accounts were in confusion.

"During the period the estate was under the management of the Court of Wards, the total rent (both current and arrear) amounted to Rs. 17,73,163, of which Rs. 15,65,750 were realised, and Rs. 1,09,821 remitted, leaving a balance of Rs. 97,592, of which Rs. 11,225 were not realisable before the close of the year, Rs. 4,282 were bad and irrecoverable, and Rs. 82,085 were good and in process of recovery. The collection of the year 1290B.S. is reported to have been rather less than that of previous years, as many farmers whose terms had expired withheld the rent in arrear with a view to obtaining new leases.

"The debts due to the estate ascertained since the estate was taken charge of amounted to Rs. 39,759, out of which Rs. 30,267 were recovered, and Rs. 4,022 remitted, leaving a balance of Rs. 5,470.

"The estate was deeply involved in debt when it came under the Court of Wards; the debts so far as could be ascertained amounted to Rs. 9,26,186. The bulk of these is said to have been due to Mr. Wise for unpaid purchase-money of pergunnah Hosseinshye, and on account of debts incurred for law expenses. During the management Rs. 2,96,272 were added on account of interest, making a total of Rs. 12,22,458, of which Rs. 9,07,367 were paid off and Rs. 7,198 were reduced by compromise, leaving a balance of Rs. 3,07,893. Rupees 3,23,000 were liquidated by the sale of zemindari No. 66 pergunnah Hosseinshye, and some petty kharija taluks within that pergunnah which had been purchased by the late proprietor, Baboo Ram Kishore Acharjya, from Messrs. Wise and Carnegie."

The receipts and disbursements on account of this estate during the period it was under the Court of Wards were as follows:—

Receipts.

	Rs.
Cash balance when the estate was taken in charge ...	673
Rent	15,65,751
Cesses	80,692
Debts recovered	30,267
Lands sold	3,23,000
Miscellaneous	90,931
Total ...	20,91,314

Disbursements.

	Rs.
Government revenue ...	4,35,526
Rent to superior landlords ...	63,602
Cesses	1,54,379
Management of property ...	1,00,160
Law expenses	94,741
Maintenance of proprietor and family, including social and religious ceremonies ...	1,11,443
Education of the ward ...	27,345
Schools and dispensaries ...	1,850
Works of improvement ..	878
Repairs of buildings ...	8,222
Miscellaneous	1,54,430
Rates	13,726
Debts paid	9,07,367
Cash balance when the estate was released	17,645
Total ...	20,91,314

69. *Pogose.*—The balance of revenue (Rs. 658) and cesses (Rs. 314) due to Government was left unadjusted, the farmers of the estate having failed to file vouchers of payments before the close of the year. Of the rent (Rs. 1,331) and cesses (Rs. 458) due to superior landlords, Rs. 531 and Rs. 246 respectively were paid after the close of the year, and the remainder will be adjusted on receipt of vouchers of payments by the farmers, and by a set-off with the co-sharers. The collections of rent and cesses due to the estate were unsatisfactory, being Rs. 8,402 or 83 per cent. on the current demand of Rs. 10,110; the local tehsildar has been warned to expedite the collection of

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the balance (Rs. 6,108) outstanding at the close of the year. The estate paid Rs. 12,203 during the year, partly to meet the arrears due from the minors for their share of the rent-charge created by the marriage settlement of Joakim Nicolas Pogose, and partly as a contribution towards buying up the charge. Of this sum Rs. 5,203 were paid from the surplus funds of the estate, and the remainder, Rs. 7,000, was borrowed on a mortgage bond at 7½ per cent. interest per annum. It is estimated that this loan will be repaid by the end of 1889-90 from the annual surplus of the estate. The minor P. N. Pogose is being educated at Mussoorie. Miss L. M. Pogose is living with her aunt, Miss Christian, at Allahabad.

SECTION V.

CHITTAGONG DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Chittagong.	Rajkrishna Banerjee.	Raj Luksmi Debya ...	Not known.	Regulation X of 1793	1837	48,820	2,132	7,204	58,156	61,406	7,069	68,475	7,207	74,117	8,455	61,268	7,052	68,320	99·7	.....	2,694
		Shib Gopal Banerjee ...	18																		
	Fuzl Ahmed ...	Fuzl Ahmed ...	22	Ditto ...	1863	4,086	987	817	5,890	7,405	684	8,089	203	12,782	1,298	6,841	616	7,457	92·2	8	184
		Buzl Ahmed ...	19																		
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	43	Act XXXV of 1858 ...	1873	3,721	2,633	913	7,267	10,121	786	10,907	1,029	13,312	941	8,966	727	9,693	88·8	.....	238
	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	37	Act IV (B.C.) of 1870	1873	11,103	5,240	3,053	19,396	30,410	2,573	32,983	3,427	44,111	3,428	31,791	2,697	34,488	104·5	50	1,164
	Magun Das Rai	Magun Das Rai ...	78	Ditto ...	1877	5,552	18,078	3,256	26,886	37,799	2,759	40,558	1,064	46,479	3,467	39,092	2,871	41,963	103·4	100	367
	Romesh Chandra Chaudhuri.*	Romesh Chandra Chaudhuri.	21	Act XL of 1858 ...	1878	508	945	268	1,721	2,866	190	3,056	891	5,440	332	2,888	178	3,066	100·3	.....	352
	Asad Ali Khan*	Asad Ali Khan ...	41	Act IX (B.C.) of 1879	1881	7,130	342	1,440	8,912	13,448	1,742	15,190	921	32,859	4,067	5,644	716	6,360	41·8	1	473
	Fuzl Ali Khan	Ashraf Bibi ...	27	Ditto ...	1882	13,893	2,271	4,587	20,751	33,460	4,388	37,848	98,843	47,447	5,907	30,087	3,895	33,982	89·7	.....	1,483
		Salamut Ali Khan ...	10																		
	Abdul Futteh Khan.	Abdul Futteh Khan ...	29	Ditto ...	1884	2,236	1,461	589	4,286	7,436	1,044	8,480	175	25,471	5,521	9,534	1,893	11,427	134·7	.....	.....
		Danu Meah ...	13																		
		Mussamut Misrijan ...	27																		
		,, Atarjan ...	23																		
		,, Bia Bibi ...	37																		
	Mong † ...	Niephrusayne ...	12	Ditto ...	1885	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Noakholly.	Miss M. D. I. Courjon.	Miss M. D. I. Courjon ...	14	Act IV (B.C.) of 1870	1874	35,277	98	6,128	41,503	60,003	5,585	65,588	17,363	71,673	6,672	60,394	5,521	65,915	100·4	.....	3,268
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	20	Act XL of 1858 ...	1878	171	2,913	218	3,302	5,422	167	5,589	107	8,288	373	5,501	210	5,711	102·1	403	532
	Gunga Charan Mozumdar.	Sashi Mukhi ...	14	Act IV (B.C.) of 1870	1879	276	2,834	546	3,656	6,829	533	7,362	194	11,141	924	6,360	468	6,828	92·7	.....	384
Tippera.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	50	Act XXXV of 1858 ...	1867	19,200	7,089	4,011	30,300	76,437	3,116	79,553	25,549	1,21,821	4,990	79,535	3,251	82,786	104·0	.....	8,628
	Trust estate.			Total ...	...	1,51,973	47,023	33,030	2,32,026	3,53,042	30,636	3,83,678	1,56,973	5,14,941	46,375	3,47,901	30,095	3,77,996	98·5	652	19,767
Noakholly.	Panameah ...	Donor Panameah ...	.....	Government order No. 735, dated 16th March 1881.	1881	.....	336	35	371	576	55	631	254	702	60	496	45	541	85·7	.....	52
				Grand total ...	...	1,51,973	47,359	33,065	2,32,397	3,53,618	30,691	3,84,309	1,57,227	5,15,643	46,435	3,48,397	30,140	3,78,537	98·4	652	19,792

* These two estates were released on the 15th June 1885 and 1st November 1884 respectively.

† The orders directing the assumption of charge of the estate were issued on the 9th February 1885. The return is therefore blank.

SECTION V.

CHITTAGONG DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 23 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shewn in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Wards' Estates.																								
Chittagong.	Rajkrishna Banerjee.	Raj Luksmi Debya ...	Not known.	* Regulation X of 1793	1837	...	8	...	12,492	1,278	3,437	339	348	4,124	6·0	...	37	24	...	208	70,102	3,726	42,030	62	1874-75, paras. 229 & 230.
		Shib Gopal Banerjee ...	18																						
	Fuzl Ahmed ...	Fuzl Ahmed ...	22	Ditto ...	1863	2,856	1,576	2,139	4,426	547	778	...	334	1,112	13·7	...	...	...	...	...	6,323	417	.....	.....	1874-75, „ 231 „ 232.
		Bulz Ahmed ...	19																						
	Hidayet Ali Chaudhuri.	Hidayet Ali Chaudhuri	43	Act XXXV of 1858 ...	1873	...	2	2	4,346	211	704	38	...	742	6·8	...	...	...	468	...	9,399	351	3,416	.....	1874-75, „ 238 „ 239.
	Noyan Tara Chaudhurani.	Noyan Tara Chaudhurani.	37	Act IV (B.C.) of 1870	1873	219	959	194	11,979	729	3,298	213	...	3,511	10·6	52	44	36	668	1,007	25,170	8,641	6,167	.....	1874-75, „ 233 „ 237.
	Magun Das Rai	Magun Das Rai ...	78	Ditto ...	1877	3	204	84	6,178	597	3,580	156	...	3,736	9·2	6,583	...	36	10	116	31,082	1,931	.....	29,309	1877-78, „ 357 „ 364.
	Romesh Chandra Chaudhuri. *	Romesh Chandra Chaudhuri.	21	Act XL of 1858 ...	1878	...	223	78	1,829	104	419	...	...	419	13·7	...	...	...	...	...	3,489	401	.....	446	1878-79, „ 178 „ 183.
	Asad Ali Khan *	Asad Ali Khan ...	41	Act IX (B.C.) of 1879	1881	6,232	1,035	1,491	27,215	3,351	1,748	15	717	2,480	16·3	...	...	...	...	...	5,058	217	.....	19,199	1881-82, „ 232 „ 237.
	Fuzl Ali Khan	Ashraf Bibi ...	27	Ditto ...	1882	82	19	534	17,350	2,012	8,437	506	4,270	13,213	34·9	...	6	...	2,652	...	75,104	43,333	46,963	110	1882-83, „ 186 „ 187.
		Salamut Ali Khan ...	10																						
	Abdul Futteh Khan.	Abdul Futteh Khan ...	29	Ditto ...	1884	43	1,784	563	15,937	3,628	489	...	...	489	5·7	...	...	...	...	...	6,155	4,958	.....	9,909	
		Danu Meah ...	13																						
		Mussamut Misrijan ...	27																						
		„ Atarjan ...	23																						
		„ Bia Bibi ...	37																						
	Mong † ...	Niephrusayne ...	12	Ditto ...	1885	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	... ..	.....	.....	
Noakholly.	Miss M. D. I. Courjon.	Miss M. D. I. Courjon ...	14	Act IV (B.C.) of 1870	1874	...	...	...	10,665	1,139	8,714	795	88	9,597	14·6	...	84	50	...	698	62,801	13,316	14,419	.....	1874-75, „ 243 to 250.
	Ananga Mohan Mozumdar.	Ananga Mohan Mozumdar.	20	Act XL of 1858 ...	1878	...	799	74	2,787	163	683	90	...	773	13·8	83	36	...	100	24	5,641	186	8,673	656	1877-78, „ 365 „ 377.
	Gunga Charan Mozumdar.	Sashi Mukhi ...	14	Act IV (B.C.) of 1870	1879	...	670	105	4,781	455	618	...	...	618	8·3	1,768	22	...	16	100	4,846	96	.....	12,900	1879-80, „ 187 & 188.
Tippera.	Saiyed Basharat Ali Chaudhuri.	Saiyed Basharat Ali Chaudhuri.	50	Act XXXV of 1858 ...	1867	...	...	...	42,274	1,739	10,268	60	2,820	13,148	16·5	...	835	496	1,796	168	84,329	16,191	2,06,598	.....	1874-75, „ 257 to 268.
				Total ...	...	9,435	7,279	5,264	1,62,259	15,953	43,173	2,212	8,577	53,962	14·0	8,426	1,064	642	5,710	2,321	3,89,499	93,764	3,28,266	72,591	
	Trust Estate.																								
Noakholly.	Panameah ...	Donor Panameah ...	.....	Government order No. 735, dated 16th March 1881.	1881	...	...	...	206	15	49	...	...	49	7·7	...	145	...	...	...	381	245	1,057	.....	1881-82, para. 242.
				Grand total ...	...	9,435	7,279	5,264	1,62,465	15,968	43,222	2,212	8,577	54,011	14·0	8,426	1,209	642	5,710	2,321	3,89,879	94,009	3,29,323	72,591	

* These two estates were released on the 15th June 1885 and 1st November 1884 respectively.

† The orders directing the assumption of charge of the estate were issued on the 9th February 1885. The return is therefore blank

SECTION V.

CHITTAGONG DIVISION.

70. The number of estates under management was 15. The estate of Asad Ali Khan was released from the 1st November 1884, and the two estates, Abdul Futteh Khan and Mong, were taken in charge from the 6th September 1884 and 9th February 1885 respectively. The return for the Mong estate is blank. The demands of revenue (Rs 1,57,052), rent (Rs. 57,254) and cesses (Rs. 38,623) due from the estates were satisfied, except Rs. 9,435, Rs. 7,279, and Rs. 5,264 respectively. Of the total balance of Rs. 21,978, Rs. 15,329 are shown against the two estates Fuzl Ahmed and Asad Ali Khan, which were in want of funds. The year opened with an arrear demand of rent and cesses due to the estates amounting to Rs. 1,77,769, and the current demand was Rs. 3,84,309; the aggregate demand was therefore Rs. 5,62,078. The collections amounted to Rs. 3,78,537,* or 98 per cent. on the current demand, a proportion in itself satisfactory, though it compares unfavourably with the results of last year, when the collections amounted to 108 per cent. of the current demand. The Commissioner reports that one reason for the decrease is that in 1883-84 large arrears (Rs. 2,08,668) for 1882-83 had to be collected, while in 1883-84 the collections were good and left no such balance to swell the collections of the year under report. The remissions amounted to Rs. 5,213. The balance was Rs. 1,78,433, of which Rs. 38,468 are shewn as irrecoverable or doubtful of recovery. The charges of management proper were Rs. 43,222, the percentage on the current rent and cess demand being 11 against 10 per cent. in the previous year. Rupees. 8,577 were expended on the survey and record of rights in six estates, Rs. 7,922 for the repairs of cutcherry and other buildings belonging to the wards, Rs. 1,209 and Rs. 642 for schools and dispensaries respectively, and Rs. 2,321 for works of improvement. The total receipts, including Rs. 1,57,227, the cash balance of the previous year, were Rs. 5,56,208; deducting from this sum the disbursements Rs. 4,62,199, including Rs. 98,860 invested in Government securities, the cash balance at the close of the year was Rs. 94,009. The total value of Government securities was Rs. 3,29,323, of which Rs. 46,963 and Rs. 2,06,598 belong to the estates of Fuzl Ali Khan and Basharat Ali Chaudhuri respectively. The condition of the tenants of the estates under the Court of Wards throughout the division and their relations with the managers were generally satisfactory during the year under report.

* Includes excess collections of Rs. 105.

71. *Rajkrishna Banerjee.*—The demands of revenue (Rs. 48,820) and cesses (Rs. 7,994) due from the estate were satisfied. Of the rent (Rs. 2,134) due to superior landlords, Rs. 8 are shown as a balance. The current (Rs. 68,475) and arrear (Rs. 14,097) demand of rent and cesses due to the estate was Rs. 82,572, of which Rs. 68,320, or nearly 100 per cent. on the current demand, were collected, and the balance, after deducting remissions, was Rs. 13,770, which is chiefly due from the tenants under the new settlement ijaras, who are wilfully withholding payments of rent on the plea of excess assessment by the settlement officer. Rs. 647 were recovered on account of debts due to the estate. Rs. 339 were spent for repairs of tehsil cutcherries, Rs. 206 for excavation of a tank at Muradpore, where a new hât has been established, and Rs. 2 for planting betel-nut trees in the Abu-Taraf cutcherry. The rent-roll of the estate not being correct, and the tenants having large quantities of land in excess of their tenures, the Board have sanctioned the survey of taraf No. 1270, Joynarain Ghosal, which constitutes the bulk of the property. The work in the villages Myoni and Magadia has been taken in hand. Out of Rs. 3,186 sanctioned for the survey of these two villages, Rs. 348 were spent in the year under

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report. The amount invested in Government securities was Rs. 3,817, thus raising the total value of the securities held by the estate at the end of the year to Rs. 42,030. The heir to the property, who is 18 years of age, began to learn zemindari work during the year.

72. *Fuzl Ahmed.*—Fuzl Ahmed, the elder proprietor of the estate, who has attained his majority, applied for the retention of the estate under the Court of Wards till his younger brother, Buzl Ahmed, comes of age in 1886-87. The Board have agreed to this application, and directed that a reference be made to the civil court under section 11, Act IX (B.C). of 1879. They have also sanctioned, under section 23 A of the Act, the sale of an unprofitable taraf No. 1511, Krishna Ram Sharnatoli, appertaining to the estate, with the view of liquidating the arrears of Government revenue and cesses, which amounted at the close of the year under report to Rs. 2,856 and Rs. 1,981 respectively. The ward, Buzl Ahmed, is reading in a school in his own village, but is not reported to be making much progress in his studies.

73. *Noyan Tara Chaudhurani.*—The balance of revenue, rent, and cesses due from the estate was Rs. 1,372, nearly the whole of which will have to be written off, as the superior right of the tenures has been bought by the estate, and the lands brought under khas possession. The collections of rent and cesses due to the estate were Rs. 34,488, or 104 per cent. on the current demand, Rs. 32,983, and the balance was Rs. 12,708. Rs. 213 and Rs. 668 were spent for repairs to cutcherry buildings and the ward's town and mofussil houses respectively. The repairs to the embankments in mouzahs Channa and Baraghona cost Rs. 1,007. During the year 1,353 acres of land in these two mouzahs were resettled, the increase obtained in the rental being Rs. 1,263: this is a very good profit to the estate on the sum expended on the embankments, and all the lands in these villages which had fallen out of cultivation after the cyclone of 1876 have now again been brought under cultivation. The cash balance at the close of the year was Rs. 8,641. The ward's adopted son, who is 19 years of age, is in the 2nd class of the Chittagong collegiate school, and is reported to make good progress in his studies.

74. *Magun Das Rai.*—Of the demands of revenue (Rs. 5,616), rent (Rs. 19,245), and cesses (Rs. 3,438) due from the estate, Rs. 3, Rs. 204, and Rs. 84 respectively were left unadjusted. Of the balance of revenue and rent, Rs. 200 will have to be written off, as they have been found on enquiry to be not payable by the estate. The rental was raised from Rs. 37,289 to Rs. 37,749, the increase of Rs. 460 being due to settlements of lands. The demand of rent and cesses due to the estate was Rs. 49,946, of which Rs. 41,963, or 103 per cent. on the current demand Rs. 40,558, were realised; the balance, after deducting remissions, was Rs. 6,775, of which Rs. 236 only are irrecoverable or doubtful of recovery. Rs. 359 were recovered on account of debts due to the estate. The debts due by the estate were reduced from Rs. 34,229, to Rs. 29,309. Rs. 156 were spent in the repairs of cutcherry buildings. The ward died on the 10th April 1884. He has left a will making over all his property to his three grandsons, Girendra Chandra Rai, Surendra Nath Rai, and Nagendra Chandra Rai, but the will does not appear to be a valid document. The eldest boy is in the 5th class of the Chittagong collegiate school; his progress is reported to be good. The two younger boys read Bengali at home under a guru.

75. *Asad Ali Khan.*—Asad Ali Khan having been declared by the civil court incapable from physical defects of managing his own affairs, the Court of Wards assumed charge of his property in June 1881, under Act IX (B.C.) of 1879. The zemindar was almost blind, and had himself applied to the Court of Wards to take charge of his property. During the cold weather of 1883-84 he entertained hopes of recovering his eyesight, and under the treatment of Dr. Cayley of Calcutta he made some temporary progress towards recovery. He applied to the Judge for the release of his property, and as the Collector in reply to an enquiry from the Judge reported that there was no objection to the release applied for, the Judge declared him competent for the management of his property, and directed the restoration thereof. The Court of Wards thereupon withdrew from the management from the 1st November 1884.

The following extracts, taken from the completion report by the Collector, Mr. Manson, dated 27th February 1885, indicate that in regard to this

estate the management of the Court of Wards was temporarily utilized by the owner for his own purposes.

"Asad Ali had transferred all his good and profitable properties to his wife, Latifa Khatun, and all those which were in bad condition he retained in his own name and placed under the Court's management. Thus the Court's management was found tedious and troublesome. Such being the state of affairs, the Collector, with a view to successful management of the estate, likewise recommended for taking charge of the wife's portion of the property, and after some correspondence it was ordered that her portion of the property will remain in her hands until she exhibits some marked incapacity for management. As a matter of fact, Asad Ali managed his wife's property and not she.

* * * * * * * *

"The zemindar's rent-roll was so fictitious that the Court was involved in great litigation with tenants and other private individuals who preferred claims against the estate, and thus there were a large number of lawsuits instituted against the estate since it came under the Court's management to the date of its release.

* * * * * * * *

The financial position of the estate at the time of release cannot be said to be satisfactory, as it has been restored with the same encumbrances with which it came under the Court's management. This is owing to the collections being backward, as the tenants withheld payment of rents, and when certificates were filed objections were made in large numbers, so that the work took a great deal of time; further the ward's wife had taken from him a good number of patnis, the rents of which were withheld by her on frivolous grounds; in other words the ward managed to keep these rents to himself in the name of his wife. Again, in the latter part of 1883, the ward gave out that he was going to Calcutta to get his estate released from the hands of the Collector, and the tenants were given to understand that their rents should be paid to him after its release. This afforded an opportunity to the tenants to withhold payment of rents, and although every legitimate endeavour was made to persuade those in arrear to pay their rents, they pertinaciously refused. In the beginning of 1884 the manager reported that the ward having publicly prohibited the tenants from making payment of any rent to him, the collections were at a standstill; on this a general proclamation was issued warning them to make immediate payment, but without any avail. Strenuous efforts were, however, made to push on collections of rents, and as much as was possible was collected under the most disadvantageous circumstances. From these causes there was a large arrear at the time when the estate was released.

"During the whole period that the estate was under the Court's management there was a demand of rent both current and arrear, amounting to Rs. 93,483, of which Rs. 62,604 were realized, Rs. 3,614 remitted as irrecoverable, and Rs. 27,215 left uncollected; for this large balance the ward's own acts are wholly responsible.

"When the estate came under the Court of Wards it was heavily involved in debt. The debts amounted to Rs. 12,145 as shewn by the ward, but after charge was taken over, a further sum of Rs. 7,911 was discovered, making a total of Rs. 20,056. His object in concealing his liabilities may have been to prevent the chance of the Court refusing to take it over as being too much involved. Part of his debts he made out to be due to his wife, and pressed the Collector for payment of it to her. Of these debts about Rs. 18,000 are due to Baboo Nityanund Roy, the principal banker and merchant of this place, who has obtained a decree in the civil court. Amicable settlements were being made by the general manager in treaty with this creditor for its liquidation by payments over several years, but in the meantime the order of release being made known, no arrangement was affected. Only a small sum of Rs. 857 was paid to the creditors during the period of the Court's management.

"There were Rs. 9,729 due to the estate. Of this Rs. 2,226 were realized, Rs. 1,297 remitted, being irrecoverable, and Rs. 6,206 still due for recovery. Of this the greater portion is not expected to be recovered, as some cases in the munsiff's court have been lost which are pending in appeal.

"Some money has been spent in the purchase of landed property; these are interests in estates partly owned by the ward and belonging to co-sharers; these shares having come to sale for arrears of Government revenue, were bought in for the ward for Rs. 1,228. This was done notwithstanding the encumbrances of the ward's property, because it was necessary to save the ward's share in the property from sale, and the money is well spent, as it has added much to the value of the estates concerned.

"A very large amount of money had to be spent in lawsuits, as the estate was involved in litigation, in which defence was always made on the part of the estate.

"No other improvements were possible during the Court's management, excepting that a cadastral survey was commenced of one of the largest permanently settled estates which this ward held in coparcenary with another ward, Fuzl Ahmed. This survey was necessary in order to correct the fictitious rent-roll of the estate and to distinguish the lands of this ward from those of the ward Fuzl Ahmed. The proposal was sanctioned by the Board and a number of amins was employed last year to measure the lands of the taraf: the greater

portion of the survey was finished, but it was not completed, owing to the release of the estate.

"The ward's son, Anwar Ali Khan, was put to the Government school here and was reading in the 6th class. A private teacher was also entertained to look after his studies at home, and he was doing well. He was last year, however, taken to Calcutta by his father without the Collector's knowledge, and since then his studies were neglected, and he was at home at the time the order of release of the estate was issued.

"There was a cash balance of Rs. 216-13-9 at credit of the estate on the 31st December 1884, when the accounts of the estate were closed.

"In conclusion, I would beg to say that the conduct of the ward from first to last has been that of an intriguing man, and he has apparently done his best to prevent the Collector and manager from managing his estate properly, although it was his own wish to bring it under the Court. The general manager has done his best for the ward's interest as well as for that of the tenants in every particular, and much better results might have been attained but for the ward's want of straightforwardness and his wayward disposition. There can be no question that the release of the property was the only satisfactory solution of the difficulties he was bent on creating."

76. *Fuzl Ali Khan.*—The demands of revenue, rent, and cesses due from the estate were Rs. 13,974, Rs. 2,344, and Rs. 4,914, of which Rs. 82, Rs. 19, and Rs. 534 respectively are shewn as balances, which will have to be written off the accounts of the estate. The total demand of rent and cesses due to the estate was Rs. 53,354, and the collections amounted to Rs. 33,982,* or 89 per cent. on the current demand Rs. 37,848; the balance was Rs. 19,362, which could not be realised on account of the objections made by the tenants, who allege that they do not hold the lands, and that excess rents have been entered in the rent-roll; these matters will be enquired into after the survey of the estate is finished. The debts recovered amounted to Rs. 574. Rupees 2,652 were spent for repairs of the ward's town and mofussil houses. Excluding Rs. 4,270 incurred for the survey of the estate which is in progress, and Rs. 506 for the repairs of the Adhanuggur and Satkanea tehsil cutcherries, the cost of management was Rs. 8,437, or 22 per cent. on the current rent and cess demand. Deputy Collector Moulvie Fuzlal Karim, who was the manager of the estate on a salary of Rs. 408-5-4 gross per mensem, reverted to the Subordinate Executive Service on the 27th January 1885, from which date the estate has been placed under the general manager, who draws from the estate a salary of Rs. 100 per mensem. Rupees 49,772 were invested in Government securities, and the cash balance at the end of the year was Rs. 43,333. The minor, who is receiving his education under a private tutor, is making satisfactory progress in his studies.

* Excludes excess collections of Rs. 10 made in previous year.

77. *Abdul Futteh Khan.*—The civil court having under Act XXXV of 1858 adjudged Abdul Futteh Khan of Garangia, thana Satkanea, in Chittagong, to be of unsound mind and incapable of managing his affairs, the Court of Wards in September 1884 declared him to be a disqualified proprietor under section 6 (*c*) of Act IX (B.C.) of 1879, and took possession of his person and property. In October following the Court, under section 7 of the Act, also took possession of the property only of the four joint-proprietors in the estate. The names of the proprietors and the shares held by each are noted on the margin.

		Ans.	G.	C.
1.	Abdul Futteh Khan	4	13	1⅓
2.	Danu Meah ...	4	13	1⅓
3.	Misrijan	2	6	2⅔
4.	Atarjan	2	6	2⅔
5.	Bia Bibi	2	0	0
		16	0	0

The property, which will be held khas under the general manager of wards' estates in the district, consists of 26 permanently-settled tarafs, 28 lakhiraj resumed taluks, 17 revenue-free jummas, 35 noabad tenures, and 63 shikmi tenures, scattered over 59 villages situated in 8 thanas. It has been for the most part parcelled out into a number of small taluks, so that the zemindar receives great part of his rent from intermediate holders, to whom the actual cultivators pay their rents. The area is 6,213 acres, of which 3,466 acres are cultivated and 2,747 acres waste. The waste lands consist chiefly of small hills. The chief portion of the property is in thana Satkanea, the lands of which are very fertile, owing to the rivers Dalu and other hill streams running through it all the year round. All the ordinary crops of the district are produced in the estate. The condition of the estate is bad, being involved in debt, and without a correct rent-roll on which to collect the rents.

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The rent (Rs. 12,748) and cess Rs. 1,789) demand of the estate is shown at Rs. 14,537, while the sanctioned recurring charges are Rs. 11,271,* thus leaving a net profit of Rs. 3,266 per annum. The debts due by the estate, so far as they have been at present ascertained, amount to Rs. 9,909, while those due to it are Rs. 1,716, the greater portion of which is not recoverable without litigation.

	Rs.
* Government revenue ...	4,500
Rent to superior landlords	1,757
Cesses	1,021
Management	1,246
Law	228
Maintenance of proprietors and family	2,228
Miscellaneous	86
Schools	24
Rates	181
	11,271

Abdul Futteh Khan has been placed under the guardianship of Moulvie Obedur Rahman Khan, a cousin of the ward. Danu Meah, step-brother of Abdul Futteh Khan, is a minor, aged 13 years; he has Moulvie Kazir Ali, head-master of the Anglo-vernacular school at Satkanea, as his tutor and guardian.

78. *Mong.*—This estate belongs to Niephrusayne, successor of the late Mong Rajah, Keojaphru, of the Chittagong Hill Tracts, who has been declared a disqualified proprietor under section 6 (*b*) of Act IX (B C.) of 1879, and whose property in the regulation district of Chittagong has been taken in charge under orders issued by the Court of Wards on the 9th February 1885. The landed property in the regulation district consists of two tarafs, one bajeapti taluk (lakhiraj resumed estate), one bahali (lakhiraj redeemed), five noabad taluks (dependent tenures under the Government khas mehal), and four shikmi tenures under private zemindars, scattered over nine villages and in three thanas. The annual rent and cess demand of the estate, which has been placed under the general manager, is Rs. 1,016, while the sanctioned recurring charges are Rs. 776, leaving a surplus of Rs. 240, which will be remitted to the Deputy Commissioner, Hill Tracts, after retaining such sum as the Collector may think it necessary to keep as a working balance for the management of the property and the expenses incidental thereto. The family residence of the minor is situated in the Hill Tracts, within the jurisdiction of the Deputy Commissioner, who will look after the maintenance of the minor and his family, as well as his education.

NOAKHOLLY.

79. *Courjon.*—The demand of revenue and cesses due from the estate, amounting to Rs. 41,405, was paid. The rental was raised from Rs. 58,123 to Rs. 59,741, the increase of Rs. 1,618 being obtained chiefly from settlements of lands in churs Siddhi and Hatia. The collections of rent and cesses due to the estate were Rs. 65,915, or 100 per cent. on the current demand Rs. 65,588; and the balance outstanding was Rs. 11,804, of which Rs. 456 only are irrecoverable or doubtful of recovery. Rs. 1,319 were recovered as debts due to the estate, and the balance was Rs. 954. Rs. 795 were spent for repairs of cutcherry building, Rs. 408 for excavation of a tank at Barakheri, for purchase of a thrashing machine for the benefit of the tenants at Siddhi, and for filling up a low place at Harishpore in Sundip, and Rs. 250 and Rs. 40 for repairs to the house No. 29, Theatre Road, Calcutta, and to the house known as "Paxwell's" building in Noakholly respectively. Rs. 9,679 were invested in Government securities. The cash balance and the value of securities to the credit of the estate at the close of the year were Rs. 13,316 and Rs. 14,419 respectively. The financial condition of the estate has improved under the management of Moulvie Buzlul Huq, who has been in charge of the estate from November 1882. The lands in Siddhi, Hatia, and Nutan chur, which had been lying fallow for years, were to a great extent leased out to a number of resident ryots at a fair and equitable rate. The measurement of khodkhast mehals in Bamni, Barakari, and Siddhi was undertaken at the cost of the estate. In Bamni the survey of taluk Baksahi was completed during the year. The measurement of a khodkhast mehal in Barakheri has also been completed, and a reliable record of rights prepared. The measurement of chur Siddhi was not completed when the year closed. Miss Courjon is still with her uncle in France.

TIPPERAH.

80. *Basharat Ali Chaudhuri.*—The demands of revenue, rent and cesses due from the estate were satisfied. The year opened with an arrear demand of rent and cesses due to the estate amounting to Rs. 47,258, and the current demand was Rs. 79,553, making a total of Rs. 1,26,811; of this Rs. 82,786, or 104 per cent. on the current demand, were realised; and the balance, after

TIPPERAH. deducting remissions, was Rs. 44,013, of which Rs. 5,715 are doubtful and disputed, and the remainder is good and in process of recovery. The accrual of the balance is stated to be due to the ravages of cattle disease, and of a kind of blight locally termed "Ubra." Rs. 1,232 were recovered on account of debts due to the estate. The cost incurred during the year on account of the survey of the one-fourth part of the estate, which is in progress, was Rs. 2,820, and Rs. 60 were spent for repairs of cutcherry houses. Excluding these two items, the charges of management are reduced to Rs. 10,268, or 12 per cent. on the current rent and cess demand. The contributions to schools and dispensaries amounted to Rs. 835 and Rs. 496 respectively. Rs. 168 were expended for the excavation of a khal at Bataberiah, and Rs. 1,796 for repairs to the ward's residence at Paschimgaon. The amount invested in Government securities was Rs. 34,185, and the cash balance was Rs. 16,191. The value of the securities to the credit of the estate on the 31st March 1885 was Rs. 2,06,598. The ward's son, Saiyed Hossein Hyder, who is 19 years of age, is reported by the Commissioner to be backward in his education, being only in the 3rd class of the Dacca collegiate school. He has now been removed from Dacca to Comillah with the view of teaching him zemindari management.

SECTION VI.

PATNA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of — Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of — Rent due to the estate.	Cesses due to the estate.	Collections — Rent due to the estate.	Cesses due to the estate.
1	2	3	4	5	6	7	8		10	11	12	13	14	15	16	17	18
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Wards' Estates.																
Patna ...	Mussamut Sahadra Kunwar.	Mussamut Sahadra Kunwar.*	...	Act XL of 1858...	1872	242	...	61	303	1,116	31	1,147	795	1,133	31	1,127	31
	Bhugwant Narain Singh.	Bhugwant Narain Singh.	10	Act IV (B.C.) of 1870.	1875	6,733	8	990	7,731	20,819	489	21,308	10,749	23,438	550	20,986	581
	Debi Prasad Singh	Debi Prasad Singh	41	Act XXXV of 1858.	1875	5,044	1,037	999	7,080	14,515	439	14,954	9,648	15,829	522	14,262	379
	Koer Sukraj Bahadoor.	Koer Bhugwat Prasad.	8	Act IX (B.C.) of 1879.	1884	1,058	24	756	1,838	7,082	235	7,317	...	11,328	645	5,161	265
Shahabad ...	Despati Singh ...	Despati Singh ...	18	Act XL of 1858...	1872	3,551	41	1,137	4,729	17,604	560	18,164	5,211	28,076	1,132	17,199	542
	Raghunandan Prasad Singh.	Raghunandan Prasad Singh.	17	Act IV (B.C.) of 1870.	1874	9,392	4	1,166	10,562	22,323	705	23,028	3,715	33,298	1,222	19,664	555
Durbhanga...	Narhan ...	Barma Narain Singh.	13	Ditto ...	1877	27,339	200	13,300	40,839	1,70,460	5,230	1,75,690	21,580	2,54,828	10,309	1,72,302	5,156
				Total ...		53,359	1,314	18,409	73,082	2,53,919	7,689	2,61,608	51,698	3,67,930	14,411	2,50,701	7,509
	Trust Estates.																
Shahabad ...	Sasseram Endowment.	Donor Kings Shah Alum and Farrookh Seer.		Regulation XIX of 1810.	1881	435	18	1,741	2,194	29,142	982	30,124	12,736	30,383	1,124	26,701	816
Durbhunga...	Jogearah ...	Donor Syed Mahomed Taki Khan.		Government order No. 735, dated 10th March 1881.	1881	1,760	...	182	1,942	3,707	116	3,823	856	4,882	145	3,618	113
				Total ...		2,195	18	1,923	4,136	32,849	1,098	33,947	13,592	35,265	1,269	30,319	929
				Grand Total ...		55,554	1,332	20,332	77,218	2,86,768	8,787	2,95,555	65,290	4,03,195	15,680	2,81,020	8,438

* The ward died on the 27th April 1884. The claims of the relations of th

VI.

DIVISION.

OF—				Balance after deducting remissions of					Expenses of Management.														
Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.	Government revenue.	Rent due to superior landlord.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Manager's pay, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,158	100·9	...	357	...	...	...	7	...	90	...	...	90	7·8	...	...	...	...	...	821	1,399	8,477	.....	1874-75, paras. 274 & 275.
21,567	101·2	...	1,077	...	...	...	2,301	5	2,272	60	...	2,332	10·9	...	56	...	...	1,353	18,243	11,409	26,479	.....	1875-76, paras. 230 to 232.
14,641	97·9	...	265	...	213	...	1,524	119	2,217	56	470	2,743	18·3	1,239	...	...	290	912	13,245	6,125	4,572	27,757	1875-76, paras. 233 & 234.
5,426	74·1	...	578	557	24	254	6,264	380	132	...	...	132	1·8	3,450	...	...	...	...	1,633	789	.....	1,84,189	
17,741	97·7	...	108	...	...	...	4,151	374	2,002	...	28	2,030	11·1	...	...	...	...	1,563	14,761	4,706	2,005	.....	1874-75, paras. 286 to 292.
20,219	87·8	...	144	...	...	...	13,636	667	1,684	178	...	1,862	8·0	...	120	...	252	400	20,003	1,441	2,005	.....	1874-75, paras. 280 to 283.
1,77,458	101·0	20	882	20	...	...	75,095	5,197	22,929	...	136	23,065	13·1	76,242	745	27	8,078	...	72,470	19,313	.....	1,41,829	1878-79, paras. 233 to 238.
2,58,210	98·7	20	3,411	577	237	254	1,02,978	6,742	31,326	294	634	32,254	12·3	80,931	921	27	8,620	4,228	1,41,176	45,182	43,538	3,53,775	
27,517	91·3	10,134	805	...	...	...	3,492	293	4,778	107	6,502	11,387	37·8	...	16,571	1,200	273	1,511	14,844	5,406	10,225	.....	1881-82, paras. 262 to 265.
3,731	97·5	...	...	...	...	...	1,281	34	642	...	...	642	16·7	...	1,273	...	...	...	2,120	552	.....	.....	1881-82, para. 280.
31,248	92·0	10,134	·805	...	...	...	4,773	327	5,420	107	6,502	12,029	35·4	...	17,844	1,200	273	1,511	16,964	5,958	10,225	.....	
2,89,458	97·9	10,154	4,216	577	237	254	1,07,751	7,069	36,746	401	7,136	44,283	14·9	80,931	18,765	1,227	8,893	5,739	1,58,140	51,140	53,763	3,53,775	

deceased ward to succeed to her property are pending judicial decision.

SECTION VI.

PATNA DIVISION.

81. In this division there were nine estates under management, including the estate of Koer Sukraj Bahadoor, which was taken in charge in August 1884. The demands of revenue (Rs. 58,443), rent (Rs. 1,634) and cesses (Rs. 21,814) due from the estates were satisfied, except Rs. 577, Rs. 237, and Rs. 254 respectively. The balances of revenue and cesses were due from the newly received estate of Koer Sukraj Bahadoor, and were paid after the close of the year. The current (Rs. 2,95,555) and arrear (Rs. 1,23,320) demand of rent and cesses due to the estates was Rs. 4,18,875, of which Rs. 2,89,458,* or 97 per cent. on the current demand, were collected against 90 per cent. in the previous year; the collections were lowest (74 per cent.) in the new estate above named; the remissions amounted to Rs. 16,933, of which Rs. 9,761 and Rs. 6,942 were granted in the estates Narhan and Despati Singh respectively; the balance was Rs. 1,14,820, of which Rs. 80,292 were due to the Narhan estate, which is the largest property in the division. Considering the agricultural character of the year, these results may be regarded as satisfactory. The cost of management was Rs. 44,283, or 14 per cent. on the current rent and cess demand, against 13 per cent. in the previous year; the increase is due to the expenditure of Rs. 6,502 in the operations for survey and record of rights in the Sasseram endowment estate, which have been completed. The debts due by the two old estates, Debi Prasad Singh and Narhan, have been reduced from Rs. 2,35,397 to Rs. 1,69,586. The liabilities of the new estate Koer Sukraj Bahadoor amount to Rs. 1,87,639, of which Rs. 3,450 were liquidated during the year. The charges on account of schools and dispensaries were Rs. 18,765 and Rs. 1,227 respectively. Of the former sum Rs. 10,250 were spent from the funds of the Sasseram endowment estate for the construction of the new Madrassa building. The expenditure for repairs of houses and works of improvement was Rs. 8,893 and Rs. 5,739, of which Rs. 8,078 and Rs. 3,474 were met from the Narhan estate and the three estates in Shahabad respectively. The opening cash balance was Rs. 65,290, and Rs. 3,03,828 were received during the year from various sources, making a total of Rs. 3,69,118, of which Rs. 3,17,978, including Rs. 7,265 invested in Government securities, were disbursed, leaving a cash balance of Rs. 51,140. The market value of the securities to the credit of six estates in the division was Rs. 53,763, of which Rs. 26,479 belonged to the estate of Bhugwant Narain Singh.

* Includes excess collections of Rs. 2,336.

PATNA.

82. Moonshi Majibur Rahman on being appointed as a Sub-Deputy Collector in November 1884 resigned his appointment as general manager, and was succeeded by Baboo Benode Behari Banerjee, manager of the wards' estates in Monghyr, who draws a salary of Rs. 165 per mensem.

It is reported that satisfactory relations exist between the manager and the tenants. Regarding the general condition of the tenantry the Collector states that the mass of cultivators are not a prosperous body, and that in each village only a few ryots are free from debt. This is attributed to the prevalence of the practice of borrowing grain at the sowing season under the bhaoli system of cultivation, the loans having subsequently to be repaid with usurious interest, which the poorer classes of cultivators are frequently unable to make good.

83. *Bhugwant Narain Singh.*—The rental of the property has been raised by Rs. 2,627; this is due to the settlement of 18 bighas of land in the district of Hugli at an enhanced jumma and to the better outturn of the kharif and rubbi harvests in villages Murwa and Mozufferpore Birthoo. Rs. 1,342 were spent on repairing embankments, sinking and repairing wells, and erecting and repairing culverts. A small sum was also expended in the purchase of wheat, gram, and barley seed of superior quality from the Government farm

at Cawnpore. The first sowings were spoiled by heavy rains, but the second sowings germinated. The outturn of the wheat and gram is reported to have been much the same in weight as that from ordinary country seeds. The Collector writes :—

"The general manager states that the wheat grown from the Cawnpore seed was of better quality than the ordinary wheat of the locality, but the cultivators do not appear to recognize the superiority. The gram was not at all above the average in quality. No report regarding the barley has been received. On the whole the experiment cannot be pronounced to have been a success, but the year was not a favourable one."

Ploughs of the St. Joseph's pattern were supplied at half price to some ryots who professed to approve of them, but they were not willing to provide themselves with them at their own expense, as they cost a little more than the ordinary native ploughs. A silo was constructed in the village Mozufferpore Birthoo, but the result was not satisfactory. The Collector proposes to ask the Assistant to the Director of Agriculture to superintend the experiments during the present year. Rs. 5,216 were invested in Government securities. The market value of the securities to the credit of the estate on the last day of the year was Rs. 26,479. The minor, who attends the Patna city school, has not made satisfactory progress in his studies, owing to continued ill-health. He will be removed to Bankipore, and will have a resident tutor on Rs. 30 per mensem.

84. *Debi Prasad Sing.*—Of the rent (Rs. 1,267) due to superior landlords, the balance was Rs. 213, of which Rs. 185 have not been paid, as no one has yet been declared the legal heir of the deceased landlord. The rental of the property has decreased by Rs. 2,380, chiefly in two mehals in which the bhaoli system prevails, and where there was a scanty outturn of paddy owing to continued drought. The collections of rent and cesses due to the estate were Rs. 14,641, or nearly 98 per cent. on the current demand, and the balance was Rs. 1,643, the whole of which is reported to be good and in process of recovery. Rs. 1,239 were paid on account of debts due by the estate, and the balance was Rs. 27,757. Rs. 470 were spent on partitions, Rs. 346 for repairs of cutcherry and other houses, and Rs. 912 for gilandazi work, sinking of new wells, re-excavation of pynes, &c. The two elder sons of the ward, Nand Kumar and Ram Narayan (aged respectively 18 and 14 years), attend the Patna city school; they do not appear to have made any satisfactory progress in their studies; with a view to remove them from zenana influence, they will be removed to Bankipore, and placed under the care of a resident tutor, who will be also their guardian.

85. *Koer Sukraj Bahadoor.*—Koer Sukraj Bahadoor died in May 1884. In consideration of the useful public services rendered by him, and in view of the strong recommendation of the local officers, the Court of Wards, in August 1884, declared his son Bhagwat Prasad, aged 8 years, to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and directed that possession be taken of his person and property. The landed property consists of nine revenue-paying estates, three rent-paying tenures, and a few plots of rent-free lands and houses situated in Patna, Gya, and Monghyr, the approximate area being 4,132 bighas. The Collector of Patna is the managing Collector as regards the person of the minor as well as of his property, which is under the charge of the general manager of wards' estates in that district. The gross rental of the property, including cesses, is Rs. 16,054, of which Rs. 6,493 represent the rental of the two principal estates (Pyne Kustoripore and Purangawan) in Monghyr, which were leased to and are in the possession of the zaripeshgidar Babu Ganga Prasad on account of a loan of Rs. 37,000 advanced by him to the late Koer at 12 per cent. interest per annum, and which is repayable from the proceeds of the two estates above referred to in 15 years, *i.e.*, in September 1899. The revenue (Rs. 1,515) and cesses (Rs. 990) payable by the estate are Rs. 2,505 and the other recurring charges amount to Rs. 2,895,* thus making a total of Rs. 5,400. Excluding Rs. 6,493, the rental of the estates leased in zaripeshgi, the net profits of the property are Rs. 4,161. The estate is heavily involved in debt, the total liabilities with interest amounting to Rs. 1,87,639, of which Rs. 1,48,461 are

	Rs.
* Rent to superior landlords ...	48
Management of property ...	662
Law	75
Maintenancce of proprietor and family ...	1,808
Education	132
Miscellaneous	31
Rates	139
Total ...	2,895

PATNA.

bond debts, and the balance Rs. 39,178 represent zaripeshgi debts. Of Rs. 39,178, Rs. 3,450 were liquidated during the year by allowing credit in rent on account of zaripeshgi. In order to pay a part of the debts, the Board on the recommendation of the local officers have sanctioned the sale of the two mehals in Monghyr above mentioned to Babu Ganga Prasad at the price offered by him, viz., Rs. 1,35,714, and of mouzah Hatyari in Gya for Rs. 23,578. When the sales have been effected it will be considered what other steps should be adopted for liquidating the remaining debt of the estate. The debts due to the estate amount to Rs. 15,370, of which Rs. 14,670 are reported to be recoverable. The minor has a private tutor to teach him English and the vernacular; he attends a school which is held at his own house, established by his late father; his mother is his guardian.

SHAHABAD.

86. On the death of the former manager, Baboo Maheshwar Prasad, Moulvie Abdul Rahman was appointed on the 10th November 1884 general manager of the wards' estates in the district, on a net salary of Rs. 140. He visited some of the villages to collect the rent and examined their accounts, which were found correct, except in one instance. He also examined the accounts of other villages which he did not visit, by comparing the accounts of the patwaris with those of the tehsildars.

The Subdivisional Officer of Sasseram, who is in charge of the Sasseram endowment estate, visited nearly all the villages belonging to it during his last cold-weather tour, and made full enquiries regarding the state of crops, condition of tenantry, arrears of rent, facilities for irrigation, and other matters. The accounts of the tehsildars were examined by him.

Under the head of character of the ryots the general manager observes that the ryots of the district are more turbulent and recusant than those of other districts of Behar; that they evade payment of just dues, care little for the certificate procedure, fear nothing but the prospect of eviction, and sometimes forcibly resist the mofussil collecting staff. The Collector, Mr. Power, writes:—

"I have been too short a time in this district to express a confident opinion on this matter; several landholders, however, have assured me that sale of cultivating tenures is ineffectual, because owing to the clannishness of the villagers they themselves will not bid nor will they suffer an outsider purchaser to retain peaceable possession."

Regarding the condition of the tenantry the general manager reports that the guzushtadars are well-to-do ryots, but that the partial failure of the crops for the last two years in succession has considerably affected the material condition of the tenants, specially among the classes who depend entirely upon agriculture. That the ryots of Shahabad are more independent than those of other districts in Behar is well known, and their character may make it difficult for the newly appointed manager to deal with them. But the collections on the Sasseram Endowment Estate, which is in the hands of the Subdivisional Officer, were fair, and those on the numerous Government estates the best in Behar—facts which indicate that the Shahabad ryots are not disposed in an unusual degree to repudiate their obligations.

87. *Despati Singh.*—Of the total demand of Rs. 29,208 on account of both rent and cesses due to the estate, Rs. 17,741, or 97 per cent. on the current demand (Rs. 18,164), were realized, and Rs. 6,942 remitted in village Udwantnagore, leaving a balance of Rs. 4,525, the greater portion of which is due from the ryots of the above village, who withheld payment of rents till lately, pending decision of the question of converting the bhaoli system of payment into nagdi. The conversion has now been effected, and the ryots have commenced paying up their dues; but the large sum due and the partial failure of crops both in this and the preceding years made it impossible to collect the amount at once. An important work of improvement was executed during the year—the reconstruction of an ancient bund and pyne at Kowrah and Udwantnagore at a cost of Rs. 1,563. Rs. 2,049 were invested in Government securities. The progress of the minor in his studies was not satisfactory. It was therefore thought desirable to remove him from the Arrah zillah school and to teach him zemindari work, his education being looked after by a private tutor, Baboo Hurry Prosonno Roy, B.A., who draws Rs. 90 per mensem.

88. *Raghunandan Prasad Sing.*—The demand both current and arrear on account of rent and cesses amounted to Rs. 34,520, of which Rs. 20,219, or 87 per cent. on the current demand (Rs. 23,028), were collected,

leaving a balance of Rs. 14,303, of which more than one-third is reported to be due from village Pipra Joypal, which produces only two crops, viz., bhadoi and rubbi. The bhadoi crop was a total failure owing to the flood of the Ganges, and payments were consequently postponed by the ryots. On the other hand, the rubbi suffered from the untimely rain of March, and the produce was insufficient to enable the ryots to meet the whole demand of the year. The other village from which a very heavy balance is due is Unwas, which suffered from a succession of bad seasons, in consequence of which considerable remissions have been made since the close of the year. Rs. 400 were spent for the construction of a well in village Jinda Babur, Rs. 178 for repairs of cutcherry buildings, and Rs. 120 were given in aid of a school. The minor, who is now 17 years of age, is in the 3rd class of the Arrah zillah school, but did not appear at the last annual examination as he was ill at the time. SHAHABAD.

89. *Sasseram Endowment.*—The local agents held 15 meetings, at which all matters connected with the endowment are reported to have been carefully considered. An important feature of the year's administration was the affiliation of the Madrassa with the Calcutta Madrassa.

The rental was Rs. 29,142 against Rs. 28,290 in the previous year, the increase of Rs. 852 being obtained chiefly from a good harvest of the kharif and rubbi crops in certain villages, and from re-settlements. Out of the total demand of Rs. 31,507 on account of rent and cesses due to the estate, Rs. 27,517, or 91 per cent. on the current demand (Rs. 30,124), were collected, and the balance, after deducting remissions, was Rs. 3,785, of which Rs. 938 have been realized after the close of the year and the remainder is in process of recovery. The cash balance at the beginning of the year was Rs. 12,736 and the receipts during the year were Rs. 38,456, thus making a total of Rs. 51,192. The disbursements under the several heads were Rs 45,786 and the cash balance at the close of the year was Rs. 5,406. The expenditure under the head of management was Rs. 11,387; but deducting from it the survey expenses (Rs. 6,502) and Rs. 107 for repairs of cutcherry buildings, the cost of management amounted to Rs. 4,778, or 15 per cent. on the current demand of rent and cesses, against 16 per cent. in the previous year. The other principal items of expenditure were allowance to the Sujjada Nashin and his family, including religious ceremonies, Rs. 7,051 ; schools, including the cost of construction of the new Madrassa and purchase of books for the library, Rs. 16,571; dispensaries, Rs. 1,200; charities, Rs. 4,366 ; works of improvement, such as construction of village channels at Soradeh, repairs to gilandazi work, and purchase of potato seed, Rs. 1,511.

The survey of the estate was commenced by Baboo Kader Nath Mukerji on the 7th December 1883, and concluded on the 7th February 1885. The Commissioner reports that an increase of 652 bighas, or 2·42 per cent. of the whole area of land, has been discovered in 44 villages, whose original measurement according to the revenue survey of the year 1844 was local 22,744 bighas, and that the cost of the operations was Rs. 9,020, or 10 annas an acre. The superintendent's work was checked by the Subdivisional Officer at different times and found accurate. The khasras and khattians were prepared in prescribed forms, and records of rights were made with due care and caution. Baboo Kader Nath Mukerji had no power of a settlement officer ; he merely acted as an agent of the zemindar. No change was effected in the rents, the object of the survey being not to obtain an increased income but to ascertain and record existing facts. A separate report of this survey has been submitted to Government.

The Madrassa, which was formally opened on the 30th January 1884, and is supported from the funds of the endowment, is in a flourishing condition. The number of boys on the roll has increased from 90 to 134, of whom 90 are boarders.

The civil suit instituted by the Sujjada Nashin for the restoration of the endowment property to him has been decreed in favour of the plaintiff by the Sub-Judge of Arrah. The Legal Remembrancer has informed the Board that an appeal has beeen preferred to the High Court.

90. *Narhan.*—The number of villages under direct management was 160 against 140 in the previous year ; the remaining 60. villages of the estate are DURBHANGA.

DURBHUNGA.

in the hands of thikadars. The demands of Government revenue, rent and cesses due from the estate were respectively Rs. 27,339, Rs. 272, and Rs. 14,729, of which Rs. 20 only on account of Government revenue were left unpaid owing to some mistake in calculation in the Monghyr collectorate. The current (rent Rs. 1,70,460 and cesses Rs. 5,230) and arrear (rent Rs. 84,368 and cesses Rs. 5,079) demand of rent and cesses due to the estate amounted to Rs. 2,65,137. The collections (rent Rs. 1,72,302* and cesses Rs. 5,156*) were Rs. 1,77,458 or 101 and 98 per cent. respectively on the current demands against 91 and 99 per cent. in the previous year. Rs. 9,761 on account of rent were remitted owing to the insolvency and poverty of the debtors and diluvion of lands. The balance (rent Rs. 75,095 and cesses Rs. 5,197) was Rs. 80,292, of which Rs. 22,577 were not realizable before the close of the year; Rs. 1,990 are bad and irrecoverable; Rs. 10,024 doubtful and disputed; and Rs. 45,701 good and in process of recovery. Of Rs. 45,701, Rs. 5,712 were realized in April 1885, and certificate cases for about Rs. 14,450 are pending before the Collectors of Durbhunga and Monghyr. The manager states that the ryots suffered to some extent from the partial failure of the winter crops, and some consideration was shown to them.

* Includes excess collections of Rs 3,330 and Rs. 44 respectively.

The debts due to the estate at the end of the year were Rs. 50,370, of which Rs. 50,107 are covered by civil court decrees against the Ramghur Baboos, Bhugwat Prasad and Jugdip Narain. For the realization of this sum the sale of the property of the judgment-debtors was fixed for the 19th January 1885; but Baboo Bhugwat Prasad having died about that time after the attachment of his share, it could not be sold. Baboo Jugdip Narain twice obtained postponement from the court on a promise of payment. He, however, failed to pay, and his share in mouzah Ambari was put up for sale on the 23rd February 1885, and purchased on behalf of the estate for Rs. 5,000, there being no higher bids for it. Baboo Jugdip Narain filed a petition for the reversal of the sale, which has been rejected since the close of the year. Notices have been issued against the heirs of the deceased Baboo Bhugwat Prasad in regard to the sale of his property, but no date has been fixed by the court for the sale. The total amount of bond (Rs. 1,89,010) and zaripeshgi (Rs. 17,400) debts due by the estate at the close of the preceding year was Rs. 2,06,410, and the interest which accrued during the year on the principal debt due to the Maharaja of Durbhunga was Rs. 11,661, making a total of Rs. 2,18,071, of which Rs. 76,242 (Rs. 70,592 in cash and Rs. 5,650 by allowance of credit in rent on account of zaripeshgi) were liquidated, leaving a balance of Rs. 1,41,829, viz., Rs. 4,873 disputed claims, Rs. 1,25,206 due to the Maharaja of Durbhunga on account of principal and interest, and Rs. 11,750 due to zaripeshgidars. The total receipts, including the cash balance (Rs. 21,580) of the preceding year, were Rs. 1,99,940, and the disbursements amounted to Rs. 1,80,627, leaving Rs. 19,313 to the credit of the estate at the close of the year. The cost of management was Rs. 23,065, or 13 per cent. on the current rent and cess demand; the maintenance expenses of the proprietor and family were Rs. 17,518; Rs. 1,685 were spent on the ward's education; and Rs. 8,078 for maintenance of buildings in efficient condition.

The estate used to support the Narhan Government middle class English school, established by the late proprietor, but it was abolished in February 1885, owing to the want of proper care and supervision on the part of the managing members. A subscription of Rs. 6 a month is paid towards the dispensary and school at Tajpore; Rs. 50 were contributed towards the hospital at Begooserai; and a subscription of Rs. 10 a month has been sanctioned for the Roserah dispensary.

Regarding the condition of the ryots the Collector writes :—

"The ryots are reported to be in good condition, and with a few exceptions appear to be satisfied and contented with the management. This report I have verified during my cold-weather tour, when every part of the estate was visited."

As regards the rates of rent prevalent in the estate Mr. Price writes :—

"I can from direct personal observation assert that the rates of rent are nowhere oppressively high. They are lighter if anything than the rates prevalent in other neighbouring estates."

The minor, who was removed to Bankipore in May 1884, joined the Patna collegiate school in July 1884, and was placed in the 7th class. His progress is reported to be not very satisfactory, owing partly to some want of application and attention, and partly to his delicate health. He, however, acquitted himself fairly at the annual examination lately held, and has been promoted to the 6th class. The tutor guardian, Baboo Poornandu Narain Singh, M.A., B.L., resigned in January 1885 on the ground of ill-health, and has been succeeded by Baboo Bhugwan Chundra Dutt, 3rd teacher of the Patna collegiate school.

SECTION VII.

BHAGULPORE DIVISION.

District.	Estates.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections of— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and Government securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Monghyr.	Chauthan* ...	Ram Adhin Singh ...	21	Act XL of 1858 ...	1871	192	.....	77	269	1,514	31	1,545	4,267	5,820	242	1,324	49	1,373	88·8	.....	1,159
	Phulberia ...	Rudra Prokash Misr ...	19	Ditto ...	1873	1,954	147	1,053	3,154	18,163	670	18,833	1,201	22,974	1,365	17,981	526	18,507	98·2	6,900	1,927
		Dharam Prokash Misr...	6																		
	Lalpur* ...	Jogul Prasad Singh ...	11	Ditto ...	1878	41	.....	6	47	55	1	56	403	589	34	119	6	125	223·2	.....	115
	Malpa* ...	Ram Krishna Singh ...	13	Ditto ...	1878	341	.....	188	529	3,671	101	3,772	2,511	7,969	232	2,730	82	2,812	74·5	.....	2,353
Bhagulpore.	Shahpore ...	Narsingh Prasad Singh	20	Act IV (B.C.) of 1870	1877	1,336	8	900	2,244	14,711	460	15,171	2,113	18,962	585	14,936	465	15,401	101·5	.....	1,498
		Huns Prasad Singh ...	9																		
	Lugma ...	Sumput Bati Kumari ...	40	Ditto ...	1877	1,394	.....	951	2,345	16,418	511	16,929	277	20,138	618	16,443	517	16,960	100·1	.....	111
		Bunsraj Bati Kumari ...	37																		
	Lalpore Patori	Harabulav Narain Singh	18	Ditto ...	1878	243	31	142	416	3,245	103	3,348	662	5,084	230	3,231	101	3,332	99·5	.....	139
		Tilak Narain Singh ...	15																		
		Hari Narain Singh ...	8																		
Purneah.	Russulpore ...	Syud Gholam Abbas ...	18	Act IX (B.C.) of 1879	1881	9,004	4,270	1,238	14,512	25,325	863	26,188	2,123	48,355	1,094	29,805	869	30,674	117·1	91	971
		Moasi Reza	16																		
		Askari Hossein	15																		
		Mussamut Raisunnissa Begum.	14																		
		Mussamut Falmah Begum.	12																		
	Srinagar ...	Nityanand Singh ...	14	Ditto ...	1882	61,467	24,917	18,143	1,04,527	2,76,841	9,708	2,86,549	10,508	17,51,556	37,414	2,01,532	6,410	2,07,942	72·5	.....	28,354
		Kamalanand Singh ...	8																		
		Kalkanand Singh ...	6																		
Maldah.	Chanchal ...	Sarat Chandra Rai Chaudhuri.	16	Act IV (B.C.) of 1870	1871	68,444	2,187	9,009	79,634	1,68,530	5,182	1,73,712	30,509	2,02,081	7,442	1,58,437	4,889	1,63,326	94·0	.....	29,515
				Total ...	...	1,44,416	31,554	31,707	2,07,677	5,28,473	17,630	5,46,103	54,574	20,83,528	49,256	4,46,538	13,914	4,60,452	84·3	6,991	66,14
	Trust Estates.																				
Bhagulpore.	Clevland ...	.....	...	Government order No. 735, dated 10th March 1881.	1881	.....	.....	.....	.....	281	.....	281	220	283	.....	255	.....	255	90·7	.....	20
Purneah.	Mirza Mahomed Hossein.	.....	...	Ditto ...	1881	458	.....	.....	458	1,010	6	1,016	134	1,010	6	1,001	5	1,006	99·6	.....	750
				Total ...	...	458	.....	.....	458	1,291	6	1,297	354	1,293	6	1,256	5	1,261	97·2	.....	770
				Grand Total ...	...	1,44,874	31,554	31,707	2,08,135	5,29,764	17,636	5,47,400	54,928	20,84,821	49,262	4,47,794	13,919	4,61,713	84·3	6,991	66,912

* These three estates were released on the 15th September 1884, 1st October 1884, and 1st January 1885 respectively.

SECTION VII.

BHAGULPORE DIVISION—*concluded.*

District.	Estates.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance inefficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr.	Chauthan* ...	Ram Adhin Singh ...	21	Act XL of 1858 ...	1871	...	..	...	4,496	193	1,441	709	451	2,601	...	.....	13	1	623	...	3,144	417	.....	601	1874-75, paras. 360 to 362.
	Phulberia ...	Rudra Prokash Misr ...	19	Ditto ...	1873	44	211	235	4,865	838	2,038	32	...	2,070	10·9	5,995	...	...	23	...	19,005	1,442	.....	83,953	1874-75, ,, 363 ,, 365.
		Dharam Prokash Misr...	6																						
	Lalpur* ...	Jogul Prasad Singh ...	11	Ditto ...	1878	...	...	...	470	28	150	...	88	238	...	.....	...	...	72	...	323	10	.....	6,845	1878-79, ,, 254 ,, 256.
	Malpa* ...	Ram Krishna Singh ...	13	Ditto ...	1878	...	...	...	5,239	150	2,030	...	...	2,030	...	1,950	...	...	10	...	2,456	1,230	.....	38,526	1880-81, ,, 225 ,, 227.
Bhagulpore.	Shahpore ...	Narsingh Prasad Singh	20	Act IV (B.C.) of 1870	1877	...	...	...	3,658	115	2,215	...	...	2,215	14·6	6,772	48	12	125	48	7,943	1,849	.....	12,878	1877-78, ,, 526 ,, 533.
		Huns Prasad Singh ...	9																						
	Lugma ...	Sumput Bati Kumari ...	40	Ditto ...	1877	...	...	...	3,424	99	2,192	...	...	2,192	12·9	8,500	36	12	47	...	6,275	286	.....	48,424	1877-78, ,, 534 ,, 537.
		Bunsraj Bati Kumari ...	37																						
	Lalpore Patori	Harabulav Narain Singh	18	Ditto ...	1878	...	...	...	1,729	127	972	...	96	1,068	31·8	770	...	...	50	...	1,566	679	.....	1,788	1878-79, ,, 258 ,, 262.
		Tilak Narain Singh ...	15																						
		Hari Narain Singh ...	8																						
Purneah.	Russulpore ...	Syud Gholam Abbas ...	18	Act IX (B.C.) of 1879	1881	...	699	88	17,990	199	4,484	39	116	4,639	17·7	4,230	...	...	33	...	16,244	8,713	.....	12,070	1881-82, ,, 318 ,, 321.
		Moasi Reza	16																						
		Askari Hossein	15																						
		Mussamut Raisunnissa Begum.	14																						
		Mussamut Falmah Begum.	12																						
	Srinagar ...	Nityanand Singh ...	14	Ditto ...	1882	...	590	14	5,41,902	24,090	27,126	744	2,160	30,030	10·4	24,143	168	36	1,917	393	1,59,844	30,273	4 0,850	6,228	1883-84, para. 92.
		Kamalanand Singh ...	8																						
		Kalkanand Singh ...	6																						
Maldah.	Chanchal ..	Sarat Chandra Rai Chaudhuri.	16	Act IV (B.C.) of 1870	1871	...	...	...	38,455	2,396	28,615	70	404	29,089	16·7	.....	777	960	1,978	7,690	1,52,156	30,700	1,79,265	.....	1874-75, paras. 131 to 137.
				Total ...	...	44	1,500	337	6,22,228	28,235	71,263	1,594	3,315	76,172	13·9	52,360	1,042	1,021	4,878	8,131	3,68,956	75,599	2,20,115	2,11,313	
	Trust Estates.																								
Bhagulpore.	Cleviand ...	.....	...	Government order No 735, dated 10th March 1881.	1881	...	...	...	28	...	48	...	...	48	17·0	.....	20	...	...	...	3	424	475	.....	1881-82, para. 307.
Purneah.	Mirza Mahomed Hossein.	.....	...	Ditto ...	1881	...	...	...	9	1	29	...	..	29	2·8	179	940	...	...	...	503	239	5,890	886	1881-82, ,, 322.
				Total ...	...	...	...	...	37	1	77	...	...	77	5·9	179	960	...	...	...	506	663	6,365	886	
				Grand Total ...	...	44	1,500	337	6,22,265	28,236	71,340	1,594	3,315	76,249	13·9	52,539	2,002	1,021	4,878	8,131	3,69,462	76,262	2,26,480	2,12,199	

* These three estates were released on the 15th September 1884, 1st October 1884, and 1st January 1885 respectively.

SECTION VII.

BHAGULPORE DIVISION.

91. The number of estates under management during the year was 12, of which 3, viz., Chauthan, Lalpur, and Malpa in Monghyr, were released on the 15th September 1884, 1st October 1884, and 1st January 1885 respectively. The whole of the revenue (Rs. 1,44,874), rent (Rs. 33,181), and cesses (Rs. 31,944) due from the estates was paid, except Rs. 44, Rs. 1,500, and Rs. 337 respectively. Of the balance of rent, Rs. 1,289 are shown against the two wards' estates in Purneah. The current (Rs. 5,47,400) and arrear (Rs. 15,86,683) demand of rent and cesses due to the estates was Rs. 21,34,083. The collections were Rs. 4,61,713,* or 84 per cent. on the current demand, against 96 per cent. in the previous year; the falling off is mainly due to the poor results in the Srinagar estate, where the collections were only 72 per cent. on the current demand. No doubt the agricultural circumstances of the past year have had something to do with the short collections, but when all other estates show better results, the management of the Srinagar estate must be pronounced unsatisfactory. The remissions amounted to Rs. 10,22,183, of which Rs. 10,15,036 were granted in the Srinagar estate alone, and were principally due from the time of the old proprietor. The balance was Rs. 6,50,501. The Chanchal estate shows a largely increased balance, and this is due to the partial failure of the winter rice crops in 3 out of the 11 circles of the estate. The balance shown against the Srinagar estate is Rs. 5,65,992, of which Rs. 1,48,566 are bad and irrecoverable, and Rs. 98,351 are doubtful and disputed The books of the estate are being gradually cleared of the old balances, after the manager and assistant manager have satisfied themselves that recovery is absolutely hopeless. The total charges of management, including Rs. 1,594 for repairs of cutcherry buildings and Rs. 3,315 for survey, settlement, and batwara expenses, were Rs. 76,249, or 13 per cent. on the current rent and cess demand, against 15 per cent. in the preceding year. The debts due by the estates were reduced from Rs. 2,38,856 to Rs. 2,12,199. Chanchal and Clevland are the only two estates that are entirely free from debt. The Srinagar estate will very soon owe nothing at all, as the balance of debt is trifling compared with its income. The Shahpore, Lugma, Lalpore, Patori, and Russulpore estates are steadily approaching solvency. The Phulberia estate alone has increased its liabilities. With a view to clear the estate from its debts, proposals to sell a portion of the property were sanctioned; unfortunately only two small mehals were purchased for Rs. 1,000, and notwithstanding all the endeavours made by the Collector, no one could be found who would offer anything for the rest of the property which it was desired to sell. As this scheme has failed, it is now proposed to raise a loan by a zaripeshgi lease. The subscriptions and donations to schools and dispensaries were Rs. 2,002 and Rs. 1,021 respectively. The expenditure for repairs of buildings was Rs. 4,878, and Rs. 8,131 were spent on works of improvement. The receipts (Rs. 5,35,616) during the year and the cash balance (Rs. 54,928) of the previous year amounted to Rs. 5,90,544. The disbursements, including Rs. 15,782 and Rs. 220 invested in Government securities and land respectively, were Rs. 5,14,282. The cash balance at the close of the year was thus Rs. 76,262. The market value of the securities to the credit of four estates was Rs. 2,26,480, of which Rs. 40,850 and Rs. 1,79,265 belong to the Srinagar and Chanchal estates respectively.

* Includes excess collections of Rs. 314.

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92. *Chauthan.*—The estate was taken in charge on the 12th June 1871 by order of the Civil Court under Act XL of 1858, and released on the 15th September 1884, when the ward, Ram Adhin Singh, attained his majority. It consists of one entire mehal and shares in 12 mehals. The rental at the date of assumption of charge was Rs. 4,874, and notwithstanding the sale in 1872 of the ward's interest in two villages, Pepra and Bheria, for Rs. 20,000, for liquidation

of debts, the rent-roll rose to Rs. 5,367 at the date of release' the increase being obtained, from settlements of waste lands brought under cultivation. The total demand of rent and cesses for the period of 13 years while the property was under management was Rs. 73,003, of which Rs. 61,505, or 84 per cent., were collected, and Rs. 6,809 remitted, leaving a balance of Rs. 4,689, of which Rs. 2,574 were irrecoverable or doubtful of recovery. The demands of revenue and cesses payable by the estate, amounting to Rs. 11,625, were fully satisfied. The debts due by the estate when taken charge of were Rs. 21,541, nearly the whole of which was covered by decrees, and Rs. 3,585 accrued during Government management on account of interest and a loan of Rs. 2,000 taken from Mr. Aguilar. The total liabilities were therefore Rs. 25,126, of which Rs. 24,570 were paid principally from the proceeds of the sale of the two villages above referred to, leaving a balance of Rs. 556, which was paid by the proprietor after he took charge of his estate. Of the debts (Rs. 2,265) due to the estate, Rs. 1,179 were recovered, and the balance, after deducting remissions, was Rs. 29. The total receipts from all sources were Rs. 88,565, of which Rs. 88,148 were spent, leaving a cash balance of Rs. 417. The cost of management was Rs. 13,681, a sum which bears a very large proportion to the receipts. The law charges were as much as Rs. 14,011, principally on account of a suit in which the estate was involved with one of the minor's relatives, Baboo Sankar Dutta Singh, which was compromised after the Subordinate Judge of Bhagulpore had given his decision against the ward. Rs. 16,384 were spent for the maintenance of the ward and his family, and Rs. 3,788 for his education. The ward was married in June 1881 to the daughter of Baboo Raj Kumar Singh, of Hussenpore, in Durbhunga. He was educated from June 1873, in the Monghyr zillah school, where he is said to have made fair progress in his studies. From February 1884 he lived in his family residence, at Chauthan, and learnt zemindari management.

93. *Phulberia.*—The demands of revenue, rent and cesses due from the estate were Rs. 1,954, Rs. 293, and Rs. 1,067, of which Rs. 44, Rs. 211, and Rs. 235 respectively were left unadjusted, although there was a sufficient sum at credit of the estate. The rental was reduced by Rs. 389, in consequence of the failure of the mango crop in certain mehals. The collections of rent and cesses due to the estate were Rs. 18,507, or 98 per cent. on the current demand, Rs. 18,833, and the balance was Rs. 5,703, of which Rs. 563 only are irrecoverable. The recoveries on account of debts due to the estate were Rs. 105, and the balance was Rs. 809. The debts due by the estate at the close of last year were Rs. 77,254, and liabilities to the extent of Rs. 12,694 were incurred during the year, of which Rs. 6,994 were on account of interest, and a loan of Rs. 6,000 was contracted to meet the expenses of the minor's sister's marriage; the total liabilities were therefore Rs. 89,948, of which Rs. 5,995 were liquidated, leaving a balance of Rs. 83,953; of this sum Rs. 7,330 represent zaripeshgi debts. In order to clear the estate from its liabilities, attempts were made to sell a portion of the property, but they failed, no one being found to offer anything for the estates that were for sale; only two small mehals could be sold for Rs. 1,000. It is now proposed to raise a loan by a zaripeshgi lease. Baboo Bhola Nath Mookerji has been appointed manager of the estate on Rs. 50 a month, *vice* Baboo Benode Behari Banerjee, who resigned on the 15th November, 1884. It is reported that the continued want of rain and the consequent failure of the bhadoi and rubbi crops in previous years and the destruction of rubbi by insects during the year have involved a large number of the tenants of class II* in debt, and thereby placed them entirely at the mercy of the money-lenders, from whose clutches it will take them some time to extricate themselves. The conduct of the tenants was generally satisfactory. The elder Phulberia minor was in the 2nd class of the Monghyr zillah school; he appeared at the annual examination in April 1885, and was promoted to the 1st class; he is now under the guardianship of the manager and is being instructed in zemindari business. The younger minor, who is six years of age, is being taught at home, and is reported to be making fair progress in reading and writing.

* Middle class ryots, who earn only so much as is necessary for their maintenance and for the payment of their rent, but have no capital of their own. *Vide* Board's report for 1882-83, paragraphs 233 and 237.

MONGHYR.

94. *Lalpur.*—The property, which consists of one entire estate and petty shares in nine other estates, was taken in charge on the 25th October 1878 under Act XL of 1858, and released from the 1st October 1884, after notice had been given to the Civil Court under section 12, Act IX (B.C.) of 1879. The rental of the property when taken in charge was Rs. 331, and this was raised to Rs. 603 when it was released. The total demand of rent and cesses due to the estate for the period of six years it was under management was Rs. 4,820, of which Rs. 3,397, or 74 per cent., were collected, and the balance, after deducting remissions, was Rs. 498 when the property was released. The debts due by the estate when taken in charge were Rs. 4,600, bearing interest at the rate of 12 per cent. per annum, so that with the revenue of Rs. 112 a year there was an annual charge against the estate of Rs. 652, against an income of Rs. 331. In order to pay off the debts, Rs. 4,500 were borrowed from Mr. Aguilar with interest payable at 9 per cent. with the condition that unless the interest was discharged in full every half-year, compound interest would accrue. The Collector writes:—

"The affairs of the estate were hopelessly involved when the charge was assumed by the Court of Wards. Such was the unsatisfactory state of its finances that what with the liquidation of debts at times great difficulty would be felt in meeting the ordinary recurring charges, such as the Government revenue, management charges, proprietor's allowance, and so forth. The only source of income was the rent collections, and these were uncertain. The rents are due at particular seasons according to kist. Hence the difficulty in meeting the monthly charges. As soon as some money came from the interior, the manager was there with his bills long overdue; the towjih-novis with a memorandum showing the amount of Government revenue that should have been discharged three months before; the agent of the minor's mother with a petition complaining of non-payment of her allowance for months. The difficulty with which this estate has been managed for these six years can hardly be adequately described. Still for six long years every possible exertion has been made to extricate Lalpur from its difficulties and troubles, only to find however that the estate was every day drawing nearer to its inevitable fate. When it was found that not a penny could be paid towards the liquidation of debts, not even the interest on debts, and that no extraordinary urgent demands could be met but by contracting fresh debts, the task of saving the estate was given up as hopeless, and no alternative was left to the Court of Wards but to retire from its management. Even at the last moment a proposition to pay off the debts by selling off a portion of the estate was started. But the District Judge pointed out that it would be better to retire at once, and that course was accordingly taken. The management by the Court of Wards is costly. No doubt management by private agency will be cheaper, at least ostensibly."

The total receipts, including the sum borrowed from Mr. Aguilar, were Rs. 8,050, the whole of which was disbursed. The cost of management amounted to Rs. 676, and the charges for the education of the minor and for the maintenance of himself and family were Rs. 859. The minor was taught the vernacular by a private tutor at his family residence at Lalpur.

95. *Mulpa.*—The estate was taken in charge on the 27th May 1878 under Act XL of 1858, and released from the 1st January 1885, after giving notice to the civil court under section 12, Act IX (B.C.) of 1879, the period of Government management thus extending over nearly seven years. When the property was taken in charge it consisted of 15 revenue-paying estates, 7 of which were held ijmali, besides 2 rent-paying tenures. The rental was Rs. 5,850, which was reduced at the date of release to Rs. 4,890 by the sale of six mehals for liquidation of debts and by the relinquishment in September 1884 of two tenures which had never been in the possession of the ward. The total demand of rent and cesses due to the estate for the entire period of Government management was Rs. 38,691, of which Rs. 27,964, or 72 per cent., were collected; the remissions amounted to Rs. 5,338, chiefly from the poverty, insolvency, deaths, desertion and absconding of ryots, and on account of lands left uncultivated; and the balance was Rs. 5,389, of which Rs. 2,265 are reported to be irrecoverable, or doubtful of recovery. The debts due by the estate when taken in charge were Rs. 51,304, which were covered by decrees, and which bore in some cases interest at the rate of 24 per cent. In order to meet the pressing claims of the creditors, the six mehals above referred to were sold in 1879-80 for Rs. 24,046, and a loan of Rs. 27,865 was taken in 1880-81 from Mr. Aguilar at 9 per cent. interest, with the condition that unless the interest was discharged every half-year, compound interest would accrue. When it was found in 1883 that, after defraying the management and other charges of the estate on the most economical scale, the surplus left was not

sufficient to pay even the interest on the principal debt due to Mr. Aguilar, endeavours were made first to sell, and afterwards to lease out in zaripeshgi, a portion of the property; but they proved unsuccessful, and the Court of Wards withdrew from the management of the property on the 1st January 1885, when the debts amounted to Rs. 38,526, of which Rs. 6,522 are disputed. The minor, who is 13 years of age, was educated in the Monghyr zillah school. MONGHYR.

96. The collections of rent and cesses due to the Shahpore, Lugma, and Lalpore Patori estates, which are under the charge of the general manager, Baboo Aghore Nath Mookerjee, were 101, 100, and 99 per cent. on the current demands respectively. The debts due by the estates were reduced from Rs. 17,896, Rs. 51,924, and Rs. 2,370 to Rs. 12,878, Rs. 48,424, and Rs. 1,788 respectively. Thus the financial results obtained in this District were satisfactory, and activity was shown in other departments of management. Rs. 48 were spent for the purchase of an American plough and a pair of bullocks for the introduction of an improved method of cultivation in the Shahpore estate. The manager succeeded in inducing a well-to-do tenant of the Shahpore estate to bear the entire cost of Rs. 300 for the excavation of a tank in village Kachia, for which the estate granted one bigha and five cottahs of land free of rent; this tank supplies drinking water to the tenants and cattle of that village, and also serves for irrigating the adjoining fields. Some of the Brahmin tenants of the Lugma estate were induced to sow tobacco; the crop proved a paying one, but the cost of the cultivation is said to prevent them from carrying it on on a large scale. Nankin cotton seeds were also sown by some of the tenants as well as by the manager, but they did not germinate, although they were sown in a well-manured soil. During the past year the tenants suffered from the failure of crops. The relations between the manager and the tenants have been satisfactory. Before instituting certificate cases against defaulters notices are given, warning them that if they do not pay their dues within a limited time they will be sued under the Act. Only one notice of demand was issued during the year. The elder Shahpore minor is learning zemindari work with the manager, who has been appointed his guardian; he is reported to be well behaved, and he will attain his majority in December 1885. The younger minor has made satisfactory progress in his studies, and has been promoted to the 5th class of the Durbhunga Maharaja's school. The two elder minors of Lalpur Patori, who are being educated in the Madhupore Government aided school, are reported to have been very irregular in attendance, and to have learnt very little. As the eldest minor has attained his 18th year, steps will be taken to teach him how to manage his property. BHAGULPORE.

97. *Srinagar.*—The manager, Baboo Bishen Chand, was in charge of the estate up to the end of February 1885, when he went on sick leave on half pay, and the assistant manager, Mr. W. O. Lewis, was appointed to act for him. Mr. Rodrigues, employed in the wards' department of the Purneah collectorate, was appointed to act for Mr. Lewis. The revenue, rent, and cesses due from the estate, amounting to Rs. 1,06,008 were paid, except Rs. 590 and Rs. 14 on account of rent and cesses respectively. The net increase in the rental was Rs. 10,184 from resettlements and from farmed mehals having been brought under direct management. The current (rent Rs. 2,76,841 and cesses Rs. 9,708) and arrear (rent Rs. 14,74,715 and cesses Rs. 27,706) demand due to the estate was Rs. 17,88,970 (rent Rs. 17,51,556 and cesses Rs. 37,414); the collections (rent Rs. 2,01,532 and cesses Rs. 6,410) were Rs. 2,07,942; the remissions (rent Rs. 10,08,122 and cesses Rs. 6,914) amounted to Rs. 10,15,036, and for the most part represented claims outstanding from the time of the late proprietor; and the balance (rent Rs. 5,41,902 and cesses Rs. 24,090) was Rs. 5,65,992, of which Rs. 3,27,937 were due before the estate was taken in charge, and Rs. 2,38,055 accrued during Government management. Of the total balance, Rs. 1,48,566 are bad and irrecoverable, Rs. 98,351 are doubtful and disputed, and the remainder is good and in process of recovery. The collections of rent and cesses were 72 and 66 per cent. on the current demands respectively against 87 and 56 per cent. in the previous year. "No doubt," the Commissioner says, "the agricultural circumstances of the past year have had some effect on the collection of rents, but a better PURNEAH

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state of realisation should have been shown in the return." The Collector has been requested to satisfy himself personally that proper care is taken in realising the dues of the estate, that inquiries are made into the irrecoverable and doubtful balances, and that all sums found really irrecoverable are reported for remission. The Collector reports that abwabs and illegal cesses, which were very numerous, have entirely ceased, and the tenants thoroughly understand that they are no longer to be levied. It is evident that in the time of the late proprietor much of the annual rent was neither collected nor remitted, but allowed to accumulate as an overgrown and irrecoverable balance against the ryots. The debts due to the estate at the close of 1883-84 were Rs. 36,926, to which Rs. 9,600 were added during the year on account of bonds and costs of certificate cases and civil suits, making a total of Rs. 46,526; of this Rs. 15,157 were recovered and Rs. 2,039 written off, leaving a balance of Rs. 29,330, of which Rs. 22,367 are good and in process of recovery. The debts due by the estate were reduced from Rs. 30,229 to Rs. 6,228. The receipts and disbursements were as follows :—

RECEIPTS.	Rs.	DISBURSEMENTS.	Rs.
Cash balance from 1883-84	10,508	Government revenue ...	60,497
Rent	2,01,532	Rent	25,523
Cesses	6,410	Cesses	17,866
Interest on Government securities	1,720	Management of property ...	27,126
Debts recovered ...	15,157	Batwara expenses ...	2,160
Miscellaneous ...	11,477	Repairs of cutcherry buildings	744
		Law expenses... ...	8,374
		Maintenance of proprietor and family, including social and religious ceremonies	17,492
		Education of wards ...	3,909
		Schools and dispensaries ...	204
		Repairs of buildings ...	1,917
		Construction of embankments	393
		Payments to the creditors of the late Rani Joyrama ...	14,444
		Miscellaneous... ...	8,215
		Rates	3,524
		Debts paid	24,143
		Cash balance at close of 1883-84	30,273
Total ...	2,46,804	Total ...	2,46,804

The condition of the tenantry is said to be good, except in North Bhagulpore, where for three or four consecutive years the river Koosi has done serious mischief in a number of villages. Almost all the best lands have been diluviated and covered with sand, and the consequence is that the collections from these villages are much less than the demand. The relations between landlord and tenants are said to be generally cordial. The eldest minor, who is in the 4th class of the Bhagulpore Government school, is reported to be well-behaved, but to have made no great progress in his studies. The second and third minors are with their mother at Srinagar; they have a Bengali tutor on Rs. 30 a month. The elder of the two is said to be a clever boy, and to take an interest in study.

MALDAH.

98. *Chanchal.*—Since the 16th April 1884, the date of his return from special duty on the Excise Commission, Mr. Reily has been in charge of the estate. The whole of the revenue (Rs. 68,444), rent (Rs. 2,192), and cesses (Rs. 9,009) due from the estate was paid. The net increase in the rental was Rs. 3,293, chiefly from waste lands brought under cultivation. The current (Rs. 1,68,530) and arrear (Rs. 33,551) demand of rent due to the estate was Rs. 2,02,081; the collections were Rs. 1,58,437;* the remissions amounted to Rs. 4,951; and the balance was Rs. 38,455. The arrear demand of cesses due to the estate at the beginning of the year was Rs. 2,260, and the current demand

* Excludes excess collections of Rs. 238 made in previous year.

Rs. 5,182; the aggregate demand was therefore Rs. 7,442, of which Rs. 4,889 were collected, and the balance, after deducting remissions, was Rs. 2,396. The collections of rent and cesses in 1884-85 were 94 per cent. on the current demands respectively against 101 and 102 per cent. which were realised in 1883-84. Of the total balance of rent and cesses amounting to Rs. 40,851, Rs. 11,268 are irrecoverable or doubtful of recovery, and the remainder is good and in process of recovery. The increase in the balance is due to the partial failure of the winter rice crops in 3 out of the 11 circles of the estate. The total receipts, including the cash balance (Rs. 30,509) of the previous year, were Rs. 2,23,350, of which Rs. 1,92,650, including Rs. 15,782 invested in Government securities, were disbursed, leaving a cash balance of Rs. 30,700, besides Government securities to the value of Rs. 1,79,265. Among the items of expenditure, the following may be mentioned:—Management charges, including Rs. 70 spent for the repairs of cutcherry houses, and Rs. 404 for the survey and settlement of the estate, Rs. 29,089, or 16 per cent. on the current rent and cess demand of Rs. 1,73,712; maintenance of the proprietor and family, including social and religious ceremonies, Rs. 19,328; education of the ward, Rs. 11,700; repairs of houses, manufacture of bricks, and clearance of jungles, Rs. 1,978; grants to schools, Rs. 777; maintenance of the Chanchal dispensary and subscription to the English bazar dispensary, Rs. 960; works of improvement, Rs. 7,690, viz., repairs of roads, Rs. 1,678, excavation of tanks, Rs. 3,515, cuttings and embankments, Rs. 150, improvement of markets, Rs. 2,071, planting bamboos, Rs. 79, settlement of Sonthals Rs. 100, and clearing Tulseegunge well, Rs. 97. As regards the settlement of Sonthals, Mr. Reily reports that during the past year 58 families of Sonthals have been induced to settle on the estate; of these 10 are Christians from the Sonthal missionary settlement of Taljharee, the rest are from Sontalia and Chota Nagpore. Mr. Reily adds that he expects to be able to settle 50 or 60 more families before the next cold season, and these men, he hopes, will induce others to come and take up large tracts of waste lands on the estate. All that remains now to be done in connection with the survey and settlement of the estate is the preparation of jummabundis and the engrossing and exchanging of some pattahs and kabuliats. The work is being pushed on. The minor lives with his tutor in Calcutta, and attends the Hindu School, the head-master of which reports that he has made fair progress in his studies, but that his attendance has not been regular. He went in company with his tutor on a trip to the North-Western Provinces in October 1884. A riding-master was engaged for him, and he is reported by the tutor to ride fairly well.

SECTION VIII.

ORISSA DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Cuttack	Kanika ...	Raja Paddolabh Bhanj	51	Act XXXV of 1858 ...	1864	20,408	.....	6,496	26,904	1,07,982	4,821	1,12,803	75,614	1,24,048	10,483	1,13,929	5,888	1,19,817	106·2	.....	5,733
Cuttack	Indalow ...	Radha Syam Das ...	18	Regulation X of 1793	1868	1,088	134	99	1,321	2,247	71	2,318	696	3,222	128	1,855	71	1,926	83·0	.....	163
Cuttack	Haripa ..	Sri Charan Patnaik ...	13	Act IV (B.C.) of 1870	1874	1,023	355	190	1,568	3,957	125	4,082	2,524	5,750	214	3,019	33	3,052	74·7	.....	185
Cuttack	Gotra* ...	Brindabun Lal ...	21	Ditto ...	1874	453	12	42	507	364	.....	364	446	1,998	95	680	41	721	198·0	.....	.....
		Jadabanund Lal ...	19																		
Cuttack	Palda ...	Narsingh Panda ...	13	Ditto ...	1874	2,860	48	303	3,211	6,062	189	6,251	2,683	9,372	511	6,024	187	6,211	99·3	.....	279
Pooree ...	Rorhung ...	Narayan Bidyadhur Mahapatra.	19	Ditto ...	1873	3,383	286	317	3,986	5,417	307	5,724	4,141	8,023	470	5,942	330	6,272	109·5	.....	382
Balasore	Jamkunda ...	Surendra Nath Singh	8	Act IX (B.C.) of 1879	1882	1,256	10	127	1,393	6,353	202	6,555	3,597	7,631	241	7,426	239	7,665	116·9	.....	66
				Total ...	...	30,471	845	7,574	38,890	1,32,382	5,715	1,38,097	89,701	1,60,044	12,142	1,38,875	6,789	1,45,664	105·4	.....	6,808
	Attached Estates.																				
Cuttack	Sukinda ..	Not yet known ...	.....	Regulation V of 1799	1879	1,364	.....	1,103	2,467	14,556	929	15,485	34,891	28,121	1,949	10,031	781	10,812	79·8	.....	4,790
				Grand Total ...	...	31,835	845	8,677	41,357	1,46,938	6,644	1,53,582	1,24,592	1,88,165	14,091	1,48,906	7,570	1,56,476	101·8	.....	11,598

* The estate was released from the 30th June 1884.

SECTION VIII.

ORISSA DIVISION—*concluded.*

Division.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 19).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Wards' Estates.																								
Cuttack	Kanika ...	Raja Paddolabh Bhanj	51	Act XXXV of 1858...	1864	...	...	...	7,980	4,534	9,793	919	...	10,712	9·4	...	2,465	780	2,170	967	96,382	87,688	95,950	.....	1874-75 paras. 389 to 394.
Cuttack	Indalow ...	Radha Syam Das ...	18	Regulation X of 1793	1868	...	328	19	1,367	57	279	39	...	318	13·7	...	1	...	40	...	1,782	644	3,800	.....	1874-75 ,, 382 ,, 384.
Cuttack	Haripa ...	Sri Charan Patnaik ...	13	Act IV (B.C.) of 1870	1874	...	199	12	2,731	181	526	78	...	604	14·7	...	...	...	30	10	3,135	1,982	3,800	.....	1874-75 ,, 375 ,, 379.
Cuttack	Gotra* ...	Brindabun Lal ...	21	Ditto ...	1874	6	54	6	1,318	54	41	...	...	41	11·2	...	...	...	30	...	644	452	.....	.....	1875-76 ,, 324 ,, 327.
Cuttack	Gotra* ...	Jadabanund Lal ...	19	Ditto ...	1874	...	45	1	3,348	324	945	80	18	1,043	16·6	...	13	...	100	...	4,395	3,622	6,650	.....	1875-76 ,, 328 ,, 331.
Cuttack	Palda ...	Narsingh Panda ...	13	Ditto ...	1873	...	...	...	2,081	140	127	...	...	127	2·2	...	...	...	60	200	5,146	5,262	.....	.....	1874-75 para. 395.
Pooree ...	Rorhung ...	Narayan Bidyadhur Mahapatra.	19	Ditto ...					74	2	1,045	...	...	1,045	15·9	6,031	...	...	50	...	1,837	2,365	.....	14,078	1882-83 paras. 266 ,, 270.
Balasore	Jamkunda ...	Surendra Nath Singh	8	Act IX (B.C.) of 1879	1882	...	...	...																	
				Total ...	...	6	626	38	18,899	5,292	12,756	1,116	18	13,890	10·0	6,031	2,479	780	2,480	1,177	1,13,321	1,02,015	1,10,200	14,078	
	Attached Estates.																								
Cuttack...	Sukinda ...	Not yet known ...	.....	Regulation V of 1799	1879	...	...	...	17,262	1,168	1,674	...	500	2,174	14·0	...	70	...	1,000	...	4,916	42,333	.....	.....	1878-79 paras. 284 to 291.
				Grand Total ...	...	6	626	38	36,161	6,460	14,430	1,116	518	16,064	10·4	6,031	2,549	780	3,480	1,177	1,18,237	1,44,348	1,10,200	14,078	

* The estate was released from the 30th June 1884.

SECTION VIII.

ORISSA DIVISION.

99. In the year under review there were eight estates under management, including the Gotra estate, which was released from the 30th June 1884. The demands of revenue (Rs. 31,835), rent (Rs. 1,252), and cesses (Rs. 8,704) due from the estates were satisfied, except Rs. 6, Rs. 626 and Rs. 38 respectively. The balance of rent was not paid, as the superior landlords did not come forward to receive payment. The collections of rent and cesses due to the estates were Rs. 1,56,476, or 101 per cent. on the current demand (Rs. 1,53,582) against 102 per cent. in the previous year. The balance outstanding at the close of the year was Rs. 42,621, of which Rs. 11,362 are bad and irrecoverable, owing to loss of crops in certain parts of the Kanika, Palda, and Sukinda estates by flood and drought. The total cost of management was Rs. 16,064, or 10 per cent. on the current rent and cess demand. Rs. 2,549 and Rs. 780 were spent on account of schools and dispensaries respectively, Rs. 3,480 for repairs of buildings, and Rs. 1,177 for works of improvement. The debts due by the Jamkunda estate were reduced from Rs. 18,414 to Rs. 14,078. The cash balance at the beginning of the year was Rs. 1,24,592, and the receipts from various sources amounted to Rs. 1,68,074, making a total of Rs. 2,92,666, of which Rs. 1,48,318, including Rs. 43,267 invested in Government securities, were disbursed leaving a cash balance at the close of the year of Rs. 1,44,348. The market value of the securities on the 31st March 1885 was Rs. 1,10,200, of which Rs. 95,950 were to the credit of the Kanika estate, which is the largest ward's estate in the division. The financial results of the year in this division are, on the whole, very satisfactory.

In regard to the condition of the tenantry and relations between them and the managing agency, the Commissioner writes :—

"On the whole the ryots of almost all the estates in this division seem to lead a prosperous and comfortable life. The ryots of only certain parts of Kanika, Palda, and Sukinda suffered loss of crops to some extent owing to flood and drought, which did not materially bring any distress on them. Rates of rent were fair throughout the year. No complaints of over-assessment were made. The relations between the tenantry and the managing agency were generally satisfactory."

The Indalow ward is in the 3rd class of the Ravenshaw collegiate school, but as the Joint Inspector of Schools reported unfavourably of the progress made by him, a private tutor has been appointed to look after his education at home. The Haripa minor has been removed to the Ravenshaw collegiate school, and has also a private tutor. The Palda minor, who is in the 6th class of the Jajpur High English school, is reported to have made average progress in his studies. The proprietor of the Rorhung estate is in the 5th class of the Pooree zillah school, and will be promoted to the next higher class. The Jamkunda minor has been admitted into the 6th class of the middle class English school at Panchitgur in Midnapore.

CUTTACK.

100. *Kanika.*—The rental was raised by Rs. 810 from assessment of waste lands brought under cultivation. The current (rent Rs. 1,07,982 and cesses Rs. 4,821) and arrear (rent Rs. 16,066 and cesses Rs. 5,662) demand due to the estate was Rs. 1,34,531, of which Rs. 1,19,817 (rent Rs. 1,13,929 and cesses Rs. 5,888) were collected, and Rs. 2,200 (rent Rs. 2,139 and cesses Rs. 61) were remitted, leaving a balance (rent Rs. 7,980 and cesses Rs. 4,534) of Rs. 12,514, of which Rs. 2,279 are reported to be irrecoverable or doubtful of recovery. The collections of both rent and cesses were 105 and 122 per cent. on the current demands respectively against 107 and 81 per cent. collected last year. The receipts from all sources including Rs. 75,614, the cash balance at the beginning of the

year, were Rs. 2,01,164, of which Rs. 1,13,476 were disbursed, leaving a cash balance at the close of the year amounting to Rs. 87,688. The charges of management, including Rs. 919 spent for repairs of cutcherry buildings, were Rs. 10,712 or 9 per cent. on the current rent and cess demand. Rs. 24,910 were spent for the maintenance of the proprietor and family including social and religious ceremonies, Rs. 2,465 for the maintenance of the middle class English school at Ganja, Rs. 780 for the charitable dispensary at Ganja, Rs. 700 for repairs of embankments which sustained much damage from the floods of last year, Rs. 267 for excavation of tanks, Rs. 2,170 for repairs of buildings, and Rs. 42,244 for investment in Government securities. The total value of securities belonging to the estate at the end of the year was Rs. 95,950. The accounts of the estate from 1st October 1883 to 30th September 1884 were audited during the year by the Examiner of Local Accounts. Rani Krishnapriya Patmhaadai, the wife of the lunatic Raja of the estate, has been permitted to adopt her nephew, Nripendra Nath, who is the son of her own sister by Krishna Chandra Narendra Mahapatra of the Aul Raj family. The adopted boy will not be taken charge of by the Court of Wards during the life-time of the Raja.

101. *Gotra.*—The estate was taken in charge in September 1874 under Act IV (B.C.) of 1870, and released from the 30th June 1884. It consists of five revenue-paying mehals, one of which is situated in Hooghly, besides a few plots of confirmed lakheraj lands. Its rental, which at the time of assumption of charge was Rs. 1,929, was increased by Rs. 72, in consequence of settlements of waste lands newly brought under cultivation. The total demand of rent and cesses due to the estate during the period of management was Rs. 21,252, of which Rs. 18,454, or 86 per cent., were collected, and Rs. 1,426 remitted, leaving a balance of Rs. 1,372, of which Rs. 300 were reported to be irrecoverable. The total receipts from all sources were Rs. 19,202; and the cash balance to the credit of the estate at the time of its release was Rs. 452. The minors were educated in the vernacular; and during the last two years the collections have been made by them, with a view to training them in zemindari management.

102. *Sukinda.*—Out of a total demand (Rs. 30,070) of rent and cesses due to the estate, Rs. 10,812, or 79 per cent. on the current demand (Rs. 15,485), were collected and Rs. 828 were remitted, leaving an outstanding balance of Rs. 18,430, of which Rs. 8,282 are bad and irrecoverable and have been reported for remission, Rs. 4,500 are doubtful and under enquiry by the manager, and Rs. 5,648 are recoverable and would have been realised within the year had not an epidemic of cholera and small-pox prevailed in several parts of the estate from January to the end of the year. The cash balance was increased from Rs. 34,891 to Rs. 42,333. The survey and settlement of the estate is in progress, but the Commissioner's report shows that the work is proceeding very slowly. Out of 320 villages containing 2,10,712 acres, 182 villages containing 1,08,369 acres have been measured, and for 86 villages, containing 71,106 acres, settlement papers have been submitted for the Collector's approval. The expenditure originally sanctioned was Rs. 2,960, but this sum having been found insufficient for the completion of the operations, an additional sum of Rs. 2,000 has been sanctioned, making the total expenditure Rs. 4,960, of which Rs. 2,474 have been spent up to the close of the year under report. The orders of the Civil Court directing the release of the estate have not yet been carried out, as the appeal which has been preferred to the High Court is reported to be still pending.

SECTION IX.

CHOTA NAGPORE DIVISION.

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
	Wards' Estates.																				
Hazaribagh	Dhanwar ...	Maharajah Ran Bahadoor Narain Deo.	59	Act XXXV of 1858 ...	1864	8,464	2,910	4,543	15,917	69,528	3,070	72,598	14,425	92,935	4,036	59,023	2,511	61,534	84·7	.....	6,044
Hazaribagh	Jeridih ...	Bechittra Narain Singh	15	Act IV (B.C.) of 1870	1873	347	.....	356	703	3,136	270	3,406	1,218	5,089	453	1,459	93	1,552	45·5	.....	185
Hazaribagh	Serampore ...	Rajah Sarda Narain Singh.	18	Act IX (B.C.) of 1879	1880	1,516	.....	2,262	3,778	32,745	1,524	34,269	768	38,700	1,790	35,001	1,466	36,467	106·4	.....	1,789
Lohardugga	Chota Nagpore	Protap Udai Nath Sahi Deo.	19	Regulation X of 1793...	1869	14,364	.....	74,107	88,471	1,46,447	69,764	2,16,211	74,258	2,36,620	1,25,186	1,53,860	73,342	2,27,202	105·0	1,29,043	18,622
Lohardugga	Chota Nagpore	Jagat Mohan Sahi Deo†	19																		
Lohardugga	Pangri Kallan...	Protap Singh	37	Act XXXV of 1858 ...	1875	.....	11	29	40	485	14	499	1,723	530	15	399	10	409	81·9	.....	76
Manbhoom	Katras* ...	Gunga Narain Singh ...	21	Act IV (B.C.) of 1870	1870	.....	.....	512	515	5,731	386	6,117	10,796	6,472	628	5,454	169	5,623	91·9	.....	36
Manbhoom	Nowagurh ...	Banwari Lall Singh ...	19	Ditto ...	1873	1,036	.....	1,450	2,486	11,505	646	12,151	2,659	13,187	1,228	11,666	736	12,402	102·0	.....	47
Manbhoom	Jhaldah ...	Adhar Singh	8	Act IX (B.C.) of 1879	1883	2,787	.....	2,482	5,269	10,108	1,798	11,906	1,746	12,789	3,040	8,783	1,597	10,380	87·1	.....	704
Manbhoom	Begoon Koodar	Sumbhoo Nath Singh ...	13	Ditto ...	1884	1,366	.....	1,510	2,876	10,743	654	11,397	8,999	19,037	1,698	16,158	1,109	17,267	151·5	.....	1,198
				Total ...	...	29,880	2,921	87,251	1,20,052	2,90,428	78,126	3,68,554	1,16,592	4,25,359	1,38,074	2,91,803	81,033	3,72,836	101·1	1,29,043	28,701
	Encumbered Estates.																				
Hazaribagh	Akruhuan ...	Bukshi Bish Nath Singh.	...	Act VI of 1876 ...	1878	.....	2,187	204	2,391	3,313	144	3,457	591	5,457	243	2,567	148	2,715	78·5	.....	587
Hazaribagh	Akruhuan ...	Bukshi Basanta Lal ...	...																		
Hazaribagh	Akruhuan ...	Bukshi Churamon Lal ...	...																		
Hazaribagh	Khaira Chuttra	Degumber Singh ...	...			.....	275	198	473	2,027	121	2,148	87	2,336	161	1,829	110	1,939	92·7	.....	3
Hazaribagh	Jagadih ...	Rajah Dodraj Khan ...	...			.....	.....	578	578	2,157	554	2,711	407	2,856	915	1,764	494	2,258	83·2	.....	465
Hazaribagh	Marafari ...	Thakur Ram Bhunjun Singh.	...			.....	197	125	322	2,177	106	2,283	16	2,692	134	2,062	105	2,167	94·9	.....	237
Hazaribagh	Majladih* ...	Thakur Hit Narain Singh.	...			.....	31	116	147	896	92	988	401	1,185	149	257	24	281	28·4	20,624	.....
Hazaribagh	Parasawan ...	Lachman Singh	...			.....	234	196	430	2,552	118	2,670	96	3,627	196	2,077	126	2,203	82·5	.....	11
Hazaribagh	Doranda ...	Tekait Barhm Narain Singh.	...		1879	942	.....	1,598	2,540	13,645	1,090	14,735	3,093	20,336	1,682	7,087	452	7,539	51·1	.....	467
Hazaribagh	Asko ...	Tekait Peraig Singh ...	...			146	.....	241	387	2,478	164	2,642	41	3,566	297	1,954	127	2,081	78·7	.....	165
Hazaribagh	Satgawan ...	Tekait Jhan Narain Singh.	...		1880	1,394	.....	2,027	3,421	19,148	1,422	20,570	3,947	32,859	3,128	13,889	1,056	14,945	72·5	.....	197
Hazaribagh	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	111	.....	186	297	1,800	139	1,939	106	2,317	241	1,138	101	1,239	63·8	.....	125
Hazaribagh	Dighi ...	Tekait Jhamon Narain Singh.	...			117	.....	198	315	2,317	128	2,445	45	2,878	188	1,845	105	1,950	79·7	.....	96

* These two estates were released on the 6th October 1884 and 28th May 1885 respectively.
† The person of the Kumar was released from the charge of the Court of Wards from 19th May 1884, on which date he attained the age of 18 years.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs to cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shewn in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Wards' Estates.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh	Dhanwar ...	Maharajah Ran Bahadoor Narain Deo.	59	Act XXXV of 1858 ...	1864	...	...	215	32,979	1,335	7,638	325	...	7,963	10·9	5	835	...	244	1,991	48,425	22,540	19,100	.....	1874-75, paras. 418 to 430.
	Jeridih ...	Bechittra Narain Singh	15	Act IV (B.C.) of 1870	1873	...	...	...	3,151	338	184	...	...	184	5·4	12	18	...	100	...	2,583	58	1,455	.....	1874-75, ,, 415 ,, 417.
	Serampore ...	Rajah Sarda Narain Singh.	18	Act IX (B.C.) of 1879	1880	...	...	...	5,721	357	3,945	...	...	3,945	11·5	9,108	432	...	1,095	4,362	12,711	7,371	.....	257	1879-80, ,, 291 ,, 294.
Lohardugga	Chota Nagpore	Protab Udai Nath Sahi Deo.	19	Regulation X of 1793	1869	...	...	...	80,610	50,673	23,860	...	27,268	51,128	23·6	264	105	220	2,941	29,208	2,64,538	1,00,721	94,955	4,141	1874-75, ,, 440 ,, 442.
		Jagat Mohan Sahi Deo†	19																						
	Pangri Kallan ...	Protap Singh	37	Act XXXV of 1858 ...	1875	...	...	12	131	5	105	...	...	105	21·0	.....	...	...	15	...	314	1,774	1,805	.....	1875-76, para. 371.
Manbhoom	Katras*	Ganga Narain Singh...	21	Act IV (B.C.) of 1870	1870	...	...	...	1,018	459	649	...	...	649	10·6	.....	75	42	247	1,764	2,645	11,033	29,769	.....	1874-75, ,, 444.
	Nowagurh ...	Banwari Lall Sigh ...	19	Ditto ...	1873	...	...	...	1,310	229	674	30	...	704	5·7	5,553	176	60	...	248	5,691	2,676	.....	10,782	1875-76, paras. 372 to 374.
	Jhaldah	Adhar Singh	8	Act IX (B.C.) of 1879	1883	...	...	...	3,549	1,420	705	...	...	705	5·9	3,656	154	19	191	...	7,216	889	.....	88,335	1883-84, para. 107.
	Begoon Koodar	Sumbhoo Nath Singh	13	Ditto ...	1884	...	...	...	2,879	589	378	...	...	378	3·3	1,192	38	24	...	1,076	8,677	16,079	.....	.....	
				Total ...	...	...	...	227	1,31,348	55,405	38,138	355	27,268	65,761	17·8	19,790	1,833	365	4,833	38,649	3,52,800	1,63,141	1,47,084	1,03,515	
	Encumbered Estates.																								
Hazaribagh	Akruhuan ...	Bukshi Bish Nath Singh.	...	Act VI of 1876 ...	1878	...	20	154	2,909	99	187	...	...	187	5·4	.....	...	...	...	143	3,182	381	.....	9,088	
		Bukshi Basanta Lal ...																							
		Bukshi Churamon Lal																							
	Khaira Chuttra	Degumber Singh ...	...			...	...	...	480	50	158	...	...	158	7·3	557	5	...	100	...	1,157	52	.....	2,414	
	Jagadih	Rajah Dodraj Khan ...	...			...	...	...	1,160	435	134	...	...	134	4·9	1,352	...	...	100	...	1,408	136	.....	12,306	
	Marafari ...	Thakur Ram Bhunjun Singh.	...			...	...	...	657	24	162	8	...	170	7·7	990	...	...	...	...	1,219	41	.....	8,968	
	Majladih* ...	Thakur Hit Narain Singh.	...			...	...	...	808	117	58	...	...	58	5·8	20,624	...	...	...	...	159	465	.....	.....	
	Parasawan ...	Lachman Singh ...	..			...	...	...	1,540	69	146	...	...	146	5·4	1,529	...	...	...	...	494	141	.....	18,185	
	Doranda... ...	Tekait Barhm Narain Singh.	...		1879	...	...	...	12,227	1,186	1,161	...	...	1,161	7·8	3,044	...	...	107	...	6,551	236	.....	1,21,488	
	Asko	Tekait Peraig Singh ...	...			...	...	...	1,524	167	131	...	...	131	4·9	1,272	...	...	...	...	826	58	.....	13,983	
	Satgawan ...	Tekait Jhan Narain Singh.	...		1880	...	...	...	18,031	2,087	1,545	...	...	1,545	7·5	10,278	...	...	...	...	6,431	835	.....	2,01,043	
	Chakmanjo ...	Tekait Toolsi Narain Singh.	...		1881	...	...	...	1,184	137	95	...	...	95	4·8	428	...	...	50	...	685	212	.....	17,022	
	Dighi	Tekait Jhamon Narain Singh	...			...	...	...	1,041	85	127	...	...	127	5·1	1,320	...	...	...	...	547	97	.....	23,389	

* These two estates were released on the 6th October 1884 and 28th May 1885 respectively.
† The person of the Kumar was released from the charge of the Court of Wards from 19th May 1884, on which date he attained the age of 18 years.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Current demand of— Rent due to superior landlords.	Current demand of— Cesses due from the estate.	Current demand of— Total of columns 7 to 9.	Current demand of— Rent due to the estate.	Current demand of— Cesses due to the estate.	Current demand of— Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Current and arrear demand of— Cesses due to the estate.	Collections of— Rent due to the estate.	Collections of— Cesses due to the estate.	Collections of— Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Encumbered Estates—*contd.*						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Lohardugga.	Bundu*	Tekait Radha Mohan Rai.				.....	1,056	882	1,938	4,532	820	5,352	114	5,946	1,250	3,645	692	4,337	81·0	.....	7,172
	Bhonro	Pandai Hurnath Rai ...				.....	57	103	160	1,377	95	1,472	76	1,617	157	1,274	65	1,339	90·3	.....	4
	Silli	Tekait Luchmi Narain Singh.				.....	847	1,053	1,900	6,017	939	6,956	1,438	7,222	1,353	6,163	1,054	7,217	103·7	.....	117
	Ootka	Lal Juggatnath Sahi Deo.				.....	164	213	377	2,203	163	2,366	83	2,406	237	2,244	195	2,439	72·4	.....	4
	Pandra	Lal Jug Mohan Sahi ...				.....	58	107	165	1,431	68	1,499	68	1,860	90	1,299	83	1,382	92·1	.....	2
	Harint	Hakim Radha Madhub Singh.				.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Budla	Lal Lachman Sahi ...				.....	95	112	207	1,474	57	1,531	93	1,845	98	1,314	53	1,367	89·2	.....	2
	Tunju	Mussamut Kunj Kuer ... / Mussamut Hurpria Kuer.				.....	33	99	132	1,069	74	1,143	132	1,164	123	1,000	44	1,044	91·3	.....	.....
	Moorhoo* ...	Bhikam Singh Gonjha...				.....	68	64	132	673	47	720	55	678	63	633	49	682	94·7	.....	.....
	Kankey ...	Lal Sibnath Sahi... ...				.....	45	99	144	1,001	77	1,078	14	1,008	79	428	13	441	40·9	.....	.....
	Barhadih ...	Manki Gunga Dhur Singh.			1879	.....	829	353	1,182	2,301	310	2,611	158	2,844	595	2,194	320	2,514	96·2	.....	30
	Angara* ...	Manki Magun Singh ...				.....	.....	.....	.....	.....	.....	.....	143	237	89	147	46	193	.....	.....	.....
	Burway ...	Tekait Raghubar Sahi...				.....	1,763	3,220	4,983	9,505	3,075	12,580	2,839	10,218	4,069	8,682	2,769	11,451	91·0	.....	69
	Hoorhoori ...	Baraik Ghiva Sahi ...				.....	179	89	268	1,468	49	1,517	26	1,811	65	1,502	52	1,554	102·4	.....	.....
	Arrooa	Gopal Nath Tewary ...				.....	100	150	250	2,091	81	2,172	122	2,272	102	2,187	77	2,264	104·2	.....	6
	Jungi	Lal Kassi Nath Sahi ...	...	Act VI of 1876 ...		.....	93	164	257	1,362	139	1,501	87	1,710	218	1,297	133	1,430	95·2	.....	2,172
	Nowdiha ...	Shewsarun Singh ...				.....	106	37	143	698	34	732	163	1,952	109	1,341	55	1,396	190·7	.....	47
	Doora	Saiyed Pearz Hossain ...				.....	73	.....	73	330	.....	330	5	1,655	.....	369	.....	369	111·8	1,681	.....
	Tilmi	Thakur Fani Mutoop Nath Sahi.				.....	61	610	671	2,790	558	3,348	348	3,523	1,223	2,819	336	3,155	94·2	.....	.....
	Namsedag ...	Durga Baksh Singh ...				.....	231	95	326	3,082	91	3,173	1,042	9,040	392	5,373	244	5,617	177·0	18,250	10
	Lalgunge ...	Chat Lal Mokund Nath Sahi Deo.				.....	25	475	500	6,339	350	6,689	1,024	7,928	717	5,953	310	6,263	93·6	.....	312
	Poonjree ...	Bhugwant Baksh Rai ...				.....	1,281	1,049	2,330	9,896	876	10,772	2,220	14,668	1,920	9,766	757	10,523	97·6	.....	37
	Soondari ...	Baraik Harukhuun Singh.				.....	257	207	464	1,932	178	2,110	186	2,553	265	2,022	194	2,216	105·0	.....	.....
	Bodla	Mussumut Anand Kuer				.....	193	240	433	1,939	201	2,140	99	2,422	281	1,891	236	2,127	99·3	.....	.....
	Akasi	Bishnath Sahi				.....	104	155	259	804	128	932	77	910	135	780	137	917	98·3	.....	.....
	Saridih	Thakur Moheshanand ...				.....	33	37	70	399	18	417	357	661	34	377	11	388	93·0	.....	.....
	Dehat Ooparpat	Baralal Mirtoujoy Nath Sahi Deo.				.....	267	3,562	3,829	28,610	2,581	31,191	2,519	42,658	6,174	25,900	2,150	28,050	89·9	.....	721
	Kairo	Thakur Radha Nath Sahi.			1880	.....	1,487	2,206	3,693	6,353	2,102	8,455	150	11,025	3,770	7,310	1,476	8,786	103·9	.....	1,356
	Siri	Thakur Jitnath Sahi ...				.....	455	1,066	1,521	5,227	1,004	6,231	139	7,142	2,152	3,862	695	4,557	73·1	.....	19
	Mesra	Thakur Udit Narain Sikhur.				.....	60	228	288	1,636	192	1,828	218	2,301	346	1,639	114	1,753	95·8	.....	.....
	Jelinga	Sib Narain Sahi ...				.....	26	122	148	1,627	79	1,706	196	2,240	101	1,479	68	1,547	90·6	.....	5
	Bokrunda ...	Bhya Angopnath Sahi...				.....	59	74	133	1,012	46	1,058	239	1,451	74	933	36	969	91·5	2,000	432

* These three estates were released on the 16th May 1885, 31st March 1885, and 8th July 1884 respectively.
† This estate was released on the 10th May 1884. The return for the short time the estate was under management during 1884-85 is blank.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of Management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs to cutcherry buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursement other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Encumbered Estates—*contd.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lohardugga	Bundu*	Tekait Radha Mohan Rai.				...	264	221	2,301	558	321	...	...	321	5·9	8,098	...	...	...	...	2,707	497	.....	417	
	Bhonro	Pandai Harnath Rai ...				...	...	...	343	92	101	...	...	101	6·8	938	...	...	...	...	338	42	.....	10,006	
	Silli	Tekait Luchmi Narain Singh.				...	...	...	1,060	339	454	...	...	454	6·5	3,877	48	...	...	...	3,315	1,078	.....	6,458	
	Ootka	Lal Juggatnath Sahi Deo.				...	...	...	173	42	155	...	...	155	4·5	1,250	...	...	...	...	742	379	.....	10,505	
	Pandra	Lal Jug Mohan Sahi ...				...	...	...	564	7	97	...	...	97	6·4	1,070	...	...	...	...	196	89	.....	9,468	
	Harint	Hakim Radha Madhub Singh.				...	...	...	.....	...	.....	...	...	...	...	.....	...	...	...	...	.....	.....	.....	.....	
	Budla	Lal Lachman Sahi ...				...	...	...	536	45	92	...	...	92	6·0	741	...	...	...	...	452	177	.....	7,101	
	Tunju	Mussamut Kuuj Kuer... / Mussamut Hurpria Kuer.				...	...	...	165	80	58	...	...	58	5·0	543	...	...	...	...	473	102	.....	827	
	Moorhoo* ...	Bhikam Singh Gonjha...				...	...	...	45	17	48	...	...	48	6·6	363	...	...	...	...	244	82	.....	.....	
	Kankey ...	Lal Sibnath Sahi ...				...	...	...	580	67	59	...	...	59	5·4	.....	...	...	...	...	373	23	.....	5,787	
	Barhadih ...	Manki Gunga Dhur Singh.			1879	...	...	...	651	281	162	...	...	162	6·2	619	...	...	...	...	1,801	120	.....	1,448	
	Angara* ...	Manki Magun Singh ...				...	...	...	90	43	18	...	...	18	...	187	...	...	...	...	98	33	.....	.....	
	Burway ...	Tekait Raghubar Sahi ...				...	...	...	1,473	1,304	831	...	...	831	6·6	3,740	...	...	...	115	9,086	587	.....	17,859	
	Hoorhoori ...	Baraik Ghiva Sahi ...				...	...	...	310	13	94	...	...	94	6·1	780	...	...	...	...	416	290	.....	6,989	
	Arrooa	Gopal Nath Tewary ...				...	...	...	138	26	142	...	...	142	6·5	1,078	...	...	...	25	682	465	.....	10,511	
	Jungi	Lal Kassi Nath Sahi ...	...	Act VI of 1875 ...		...	...	...	413	90	103	...	..	103	6·8	2,900	...	...	...	...	525	161	.....	13,460	
	Nowdiha ...	Shewsarun Singh ...				...	3	...	611	54	56	...	...	56	7·6	650	...	...	...	...	241	659	.....	3,954	
	Doora	Saiyed Pearz Hossain ...				...	307	...	1,287	...	29	...	...	29	8·7	.....	...	...	...	...	98	1,928	.....	2,746	
	Tilmi	Thakur Fani Mutoop Nath Shahi.				...	...	...	657	898	230	...	...	230	6·8	1,382	...	...	...	100	1,358	433	.....	12,514	
	Namsedag ...	Durga Baksh Singh ...				...	86	...	3,667	148	161	...	...	161	5·0	23,479	...	...	...	...	859	420	.....	19,931	
	Lalgunge ...	Chat Lal Mokund Nath Sahi Deo.				...	...	...	1,961	246	478	...	...	478	7·1	4,605	...	...	...	...	1,906	610	.....	52,492	
	Poonjree ...	Bhugwant Baksh Rai ...				...	...	...	4,384	1,158	738	...	...	738	6·8	7,076	...	...	...	...	3,691	1,275	.....	26,890	
	Soondari ...	Baraik Harukhnun Singh.				...	...	...	535	70	134	...	...	134	6·3	1,120	...	...	...	...	1,030	118	.....	4,579	
	Bodla	Mussamut Anand Kuer				...	...	...	531	45	134	...	...	134	6·2	1,284	...	...	...	...	654	154	.....	10,058	
	Akasi	Bishnath Sahi				...	...	...	131	10	66	...	...	66	7·0	560	...	...	...	...	308	60	.....	3,699	
	Saridih	Thakur Moheshanand...				...	...	9	284	23	38	...	...	38	9·1	450	...	...	...	...	159	98	.....	3,052	
	Dehat Ooparpat	Baralal Mirtonjoy Nath Sahi Deo.				...	...	...	16,405	3,973	1,861	...	...	1,861	5·9	12,467	...	...	...	...	13,302	3,660	.....	58,850	
	Kairo	Thakur Radha Nath Sahi.			1880	...	...	...	3,710	2,297	561	...	...	561	6·6	4,316	...	...	...	...	5,039	376	.....	39,297	
	Siri	Thakur Jitnath Sahi ...				...	...	325	3,282	1,467	313	...	...	313	5·0	2,064	...	...	...	...	2,237	101	.....	62,531	
	Mesra	Thakur Udit Narain Sikhur.				...	...	...	677	237	153	...	...	153	8·3	808	...	...	...	...	754	256	.....	5,865	
	Jelinga	Sib Narain Sahi ...				...	...	...	705	32	102	...	...	102	5·9	891	...	...	...	...	698	57	.....	3,450	
	Bokrunda ...	Bhya Anoopnath Sahi...				...	...	...	513	39	73	...	...	73	6·8	2,404	...	...	...	...	1,089	74	.....	2,186	

* These three estates were released on the 16th May 1885, 31st March 1885, and 8th July 1884 respectively.
† This estate was released on the 10th May 1884. The return for the short time the estate was under management during 1884-85 is blank.

SECTION IX.

CHOTA NAGPORE DIVISION—*continued.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Current demand of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Total of columns 7 to 9.	Rent due to the estate.	Cesses due to the estate.	Total of columns 11 and 12.	Cash balance at the beginning of the year.	Current and arrear demand of— Rent due to the estate.	Cesses due to the estate.	Collections— Rent due to the estate.	Cesses due to the estate.	Total of columns 17 and 18.	Percentage of collections (column 19) on current demand (column 13).	Loan taken and price of land and securities sold.	Miscellaneous receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Encumbered Estates—*concld.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Lohardugga—*concld.*	Khuntipatti ...	Manjhla Bhikham Singh				.....	489	231	720	1,194	223	1,417	360	1,569	342	1,231	281	1,512	106·7	.....	73
	Loohata ...	Manki Mungul Singh ...				.....	630	196	826	1,448	177	1,625	93	1,496	208	1,076	52	1,128	69·4	.....	50
	Murdhan ...	Thakur Chytun Singh...				.....	802	250	1,052	2,201	216	2,417	143	2,575	251	2,126	240	2,366	97·8	.....	20
	Jonah ...	Manki Bhola Sahi ...				.....	210	256	466	1,172	258	1,430	24	1,515	394	1,195	216	1,411	98·6	.....	37
	Bethat ...	Bhya Amardeo Nath Sahi Bhya Abhoy Nath Sahi Deo. Bhya Juggut Deo Nath Sahi. Bhya Baldeo Nath Sahi			1880	.....	100	125	225	1,470	90	1,560	157	1,615	108	1,407	89	1,496	95·8	.....	.....
	Barenda ...	Tekait Braja Gopal Singh.				.....	672	983	1,655	2,761	982	3,743	543	4,298	1,678	2,563	928	3,491	93·2	.....	126
	Hateekursey ...	Lal Bunwari Sahi ...				.....	71	57	128	777	40	817	80	917	46	805	38	843	103·1	.....	.....
	Akasi ...	Bhya Ramnath Sahi ...				.....	35	49	84	705	23	728	32	921	37	684	26	710	97·5	.....	.....
	Roru ...	Panday Juggunath Sahi			1882	.....	118	255	373	2,497	211	2,708	256	2,843	403	2,211	182	2,393	88·3	.....	89
	Nagra ...	Lal Gopal Nath Sahi ...				.....	229	246	475	3,269	150	3,419	265	3,794	611	2,814	301	3,115	91·1	.....	437
	Manka ...	Bisseswar Singh and Bishnath Singh, sons of Kuer Bhikari Singh (deceased).				.....	215	122	337	1,724	102	1,826	932	2,178	267	1,709	82	1,791	98·0	.....	.....
Singhbhoom.	Chainpore ...	Raghunath Mahapatra...				.....	91	.....	91	2,251	.....	2,251	359	2,251	.....	2,251	.....	2,251	100·0	.....	.....
	Kera ...	Chandra Bhanoo Singh...				.....	.....	.....	.....	461	.....	461	298	461	.....	461	.....	461	100·0	.....	.....
	Kocha ...	Mussamut Moni Kumari				.....	.....	.....	.....	878	.....	878	500	878	.....	851	.....	851	96·9	.....	.....
Maybhoom.	Patkoom* ...	Udaya Aditya Deb ...	...	Act VI of 1876	...	.....	.....	1,169	1,169	10,128	837	10,965	1,978	17,871	3,258	4,081	724	4,805	43·8	.....	8,145
	Pandra (½) ...	Sib Narain Singh and Jagat Narain Singh (minor sons of late Ananta Narain Singh).				161	.....	2,559	2,720	21,841	1,636	23,477	2,261	28,693	3,666	21,982	1,587	23,569	100·3	.....	30
	Tinsaya ...	Lakhi Narain Singh				.....	485	138	623	1,286	138	1,424	133	2,657	439	906	97	1,003	70·4	.....	.....
	Naro ...	Panchanan Das (son of late Hari Das).			1878	.....	813	267	1,080	3,981	202	4,183	550	4,800	296	3,374	170	3,544	84·7	.....	6
	Torung ...	Manki Doman Singh ...				233	.....	162	395	1,939	59	1,998	135	2,880	91	1,770	49	1,819	91·0	.....	1
	Satrakhani ...	Mon Mohan Singh ...				.....	874	201	1,075	2,276	180	2,456	152	5,816	776	1,668	111	1,779	72·4	.....	.....
	Mahta ...	Brahmo Narain Singh (son of late Drip Narain Singh).				647	.....	77	724	1,580	72	1,652	220	2,291	166	1,495	74	1,569	94·9	.....	.....
	Manbazar ...	Kisori Prosad Deo ...				1,702	.....	3,130	4,832	8,982	1,919	10,901	675	12,294	3,553	8,695	1,680	10,375	95·1	.....	172
	Nowagurh, 3rd kismut.	Thakur Giridhari Singh				173	.....	195	368	1,814	82	1,896	418	1,924	105	1,770	68	1,838	96·9	.....	6
	Dhadka ...	Sarup Ganjan Singh ...			1880	.....	305	246	551	1,892	189	2,081	804	2,783	706	1,543	169	1,712	82·2	.....	.....
	Kalamati ...	Chansoo Singh Manki ...			1882	.....	321	180	501	3,494	148	3,642	288	5,076	338	2,651	103	2,754	75·6	.....	62
	Hensla ...	Dalgobind Singh ...				459	.....	305	764	2,717	164	2,881	161	3,716	283	2,074	106	2,180	75·6	.....	33
	Sinsa ...	Radha Gobind Singh Manki (son of late Raghu Nath Singh).			1883	.....	321	158	479	2,568	77	2,644	.....	2,568	76	1,828	52	1,880	71·1	.....	.....
	Surjumhatu* ...	Govind Singh Manki ...			1884	.....	321	136	457	1,223	145	1,368	.....	1,223	145	416	1	417	30·4	.....	.....
				Total ...	...	6,085	20,131	34,231	60,447	2,50,217	26,829	2,77,046	35,077	3,56,479	51,858	2,17,929	22,738	2,40,667	86·8	42,555	24,157
				Grand Total ...	...	35,965	23,052	1,21,482	1,80,499	5,40,645	1,04,955	6,45,600	1,51,669	7,81,838	1,89,932	5,09,732	1,03,771	6,13,503	95·0	1,71,598	52,858

SECTION IX.

CHOTA NAGPORE DIVISION—*concluded.*

District.	Estate.	Proprietors.	Ages of proprietors on last birthday.	Law under which charge was assumed.	Year of assumption of charge.	Balance after deducting remissions of— Government revenue.	Rent due to superior landlords.	Cesses due from the estate.	Rent due to the estate.	Cesses due to the estate.	Expenses of management. Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs to cutcherry, buildings.	Survey and settlement charges.	Total of columns 28 to 30.	Percentage of charges of management (column 31) on current demand (column 13).	Debts paid.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Disbursements other than those shown in columns 31 and 33 to 37.	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts on the estate at the close of the year.	The report in which an account will be found.
						23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
	Encumbered Estates—*concld.*					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lohardugga—*concld.*	Khuntipatti ...	Manjhla Bhikham Singh				...	...	...	302	71	115	...	...	115	8·1	886	...	...	...	12	929	3	.....	3,422	
	Loohata ...	Manki Mungul Singh				...	...	13	420	156	97	...	...	97	5·9	42	...	...	...	...	1,128	4	.....	3,447	
	Murdhan ...	Thakur Chytun Singh				...	...	...	449	12	144	...	...	144	5·9	903	...	...	...	...	1,274	208	.....	8,010	
	Jonah ...	Manki Bhola Sahi ...				...	...	...	320	178	67	...	...	67	4·6	538	...	...	...	...	835	32	.....	7,519	
	Bethat ...	Bhya Amardeo Nath Sahi. Bhya Abhoy Nath Sahi Deo. Bhya Juggut Deo Nath Sahi. Bhya Baldeo Nath Sahi			1880	...	...	...	178	18	102	...	...	102	6·5	990	...	...	...	...	458	103	.....	21,891	
	Barenda ...	Tekait Braja Gopal Singh.				...	...	...	1,673	757	191	...	...	191	5·1	1,315	...	...	...	...	2,601	53	.....	7,077	
	Hateekursey ...	Lal Bunwari Sahi ...				...	...	...	112	8	54	...	...	54	6·6	560	...	...	...	...	186	123	.....	3,301	
	Akasi ...	Bhya Ram Nath Sahi				...	...	...	237	12	43	...	...	43	5·9	484	...	...	...	...	156	59	.....	4,039	
	Koru ...	Panday Juggunath Sahi.				...	...	...	633	220	172	...	...	172	6·3	2,001	...	...	...	...	445	120	.....	29,641	
	Nagra ...	Lal Gopal Nath Sahi				...	...	...	980	310	95	...	...	95	2·7	2,397	...	...	...	...	882	443	.....	25,890	
	Manka ...	Bisseswar Singh and Bishnath Singh, son of Kuer Bhikari Singh (deceased).			1882	...	...	...	469	185	124	...	...	124	6·6	1,791	...	...	...	...	499	309	.....	19,978	
Sing-bhoom.	Chainpore ...	Raghunath Mahapatra				...	...	...	.....	...	123	...	...	123	5·4	1,189	...	...	...	...	1,100	198	.....	15,757	
	Kera ...	Chandra Bhanoo Singh				...	...	...	.....	...	.....	...	...	...	...	410	...	...	...	...	8	341	.....	3,783	
	Kocha ...	Mussamut Moni Kumari	...	Act VI of 1876 ...		...	...	...	27	...	2	...	...	2	0·2	451	...	...	...	...	333	565	.....	2,406	
Manbhoom.	Patkoom* ...	Udaya Aditya Deb ...				...	...	...	13,741	2,534	1,063	...	107	1,170	10·6	7,666	90	18	...	...	4,954	1,030	.....	.....	
	Pandra (½) ...	Sib Narain Singh and Jagat Narain Singh (minor sons of late Ananta Narain Singh).				...	...	...	6,057	962	1,395	...	49	1,444	6·1	10,769	150	67	...	...	9,035	4,395	.....	77,516	
	Tinsaya ...	Lakhi Narain Singh ...				...	242	69	1,751	308	67	...	...	67	4·7	300	33	...	...	...	560	176	.....	1,481	
	Naro ...	Panchanan Das (son of late Hari Das).			1878	...	...	...	1,270	95	266	...	...	266	6·3	1,252	18	...	125	...	2,137	302	.....	5,814	
	Torung ...	Manki Doman Singh...				...	...	...	597	41	129	...	...	129	6·4	812	21	...	...	...	795	198	.....	1,128	
	Satrakhani ...	Mon Mohan Singh ...				...	874	201	4,148	555	109	...	...	109	4·4	651	80	...	...	...	591	100	.....	6,516	
	Mahta ...	Brahmo Narain Singh (son of late Drip Narain Singh).				...	...	...	796	71	109	...	...	109	6·5	378	33	...	...	...	1,143	126	.....	2,529	
	Manbazar ...	Kishori Prosad Deo ...				...	...	...	3,405	1,375	655	50	...	705	6·4	2,147	120	12	...	243	7,214	781	.....	25,016	
	Nowagurh, 3rd kismut.	Thakur Giridhari Singh				...	...	...	140	32	120	...	...	120	6·3	1,022	...	...	50	...	653	417	.....	11,763	
	Dhadka ...	Sarup Ganjan Singh			1880	...	153	123	1,223	121	119	...	...	119	5·6	1,058	55	...	...	...	846	443	.....	9,090	
	Kalamati ...	Chamoo Singh Manki			1882	...	...	...	2,383	178	260	...	...	260	7·1	1,196	36	...	50	...	1,283	279	.....	8,677	
	Hensla ...	Dalgobind Singh ...				...	...	...	1,296	169	175	...	...	175	6·0	466	51	...	60	...	1,405	217	.....	5,154	
	Sinsa ...	Radha Gobind Singh Manki (son of late Raghunath Singh).			1883	...	...	...	739	24	68	...	...	68	2·5	469	...	...	...	...	1,013	330	.....	10,653	
	Surjumhatu* ...	Govind Singh Manki			1884	...	321	136	807	144	.....	...	...	...	...	.....	...	...	...	...	21	396	.....	6,999	
				Total ...	...	...	2,270	1,251	1,33,896	26,693	17,630	58	156	17,844	6·4	1,73,272	740	97	642	638	1,20,414	28,809	.....	11,69,313	
				Grand Total ...	...	...	2,270	1,478	2,65,244	82,098	55,768	413	27,424	83,605	12·9	1,93,062	2,573	462	5,475	39,287	4,73,214	1,91,950	1,47,084	12,72,828	

* These two estates were released on the 8th October 1884 and 1st July 1885 respectively.

SECTION IX.

CHOTA NAGPORE DIVISION.

103. THE number of wards' estates under management during the year in this division was nine, of which one (Katras in Manbhoom) was released on the 6th October. The demand on account of Government revenue and rent due to superior landlords was fully satisfied, as was that on account of cesses, except Rs. 227, left unpaid owing to the death of the superior landlord to whom it was due. The year opened with an arrear rent and cess demand of Rs. 1,94,879, and the current demand was Rs. 3,68,554, making a total of Rs. 5,63,433. The collections amounted to Rs. 3,72,836, or 101 per cent. on the current demand, against 105 per cent. in the preceding year. The collections were satisfactory in the division as a whole, and particularly so in the Serampore, Chota Nagpore, Nowagurh, and Begoon Koodar estates. In the Dhanwar and Jeridih estates, the bad collections have been attributed to the indifferent harvests of the past two years, though it is probable that in the case of Dhanwar the re-settlement operations have caused some difficulty in realising the demand. In the Pangri Kallan estate the greater portion of the rental which remained unrealised was due on the 31st March, and consequently was not credited till after the year had closed. In the Jhaldah estate the defaulters are mostly middlemen of influence, against whom certificates are in course of realisation. The sum of Rs. 19,790 was paid during the year on account of debts due by the estates, and the unpaid balance of Rs. 1,03,515 (bond debts Rs. 19,080 and zaripeshgi debts Rs. 84,435) is due from the Serampore, Chota Nagpore, Nowagurh, and Jhaldah estates. Rupees 27,268 were spent for the survey and settlement of the Chota Nagpore estate, and Rs. 355 for the repairs of cutcherry houses belonging to the Dhanwar and Nowagurh estates. Excluding these two items, the cost of management was Rs. 38,138, or 10 per cent. on the current rent and cess demand. The subscriptions to schools and dispensaries amounted to Rs. 1,833 and Rs. 365 respectively; Rs. 4,833 were expended for repairs of buildings, and Rs. 38,649 on works of improvement. The cash balance at the beginning of the year was Rs. 1,16,592, and the receipts during the year were Rs. 5,30,580, making a total of Rs. 6,47,172; the disbursements, including Rs. 40,530 invested in Government securities, amounted to Rs. 4,84,031; the cash balance on the 31st March 1885 was Rs. 1,63,141, besides Government securities to the value of Rs. 1,47,084.

HAZARIBAGH.

104. *Dhanwar.*—The current rent demand on this estate is shown as Rs. 69,528, according to rates fixed by the local officers in 1882. The former rent was Rs. 39,756 only, and after full consideration of all the circumstances of the case, Government has held that in some villages the existing rates ought to be maintained, and that in others, though some increase might equitably be demanded, the enhancement proceedings had not been conducted with sufficient care to make the increase moderate and gradual. The enhancements in some villages, the former rent for which was fixed in 1874, have accordingly been cancelled, as there appeared to be no sufficient ground for an increase in the demand. In the remaining villages a three-fold check on enhancements will be enforced, the rent not being raised more than 33 per cent. in any group of villages, 66 per cent. in any one village, or 100 per cent. on any individual holding.

The collections of rent and cesses due to the estate were Rs. 61,534, or 84 per cent. on the nominal current demand, Rs. 72,598; the remissions amounted to Rs. 1,351; and the balance was Rs. 34,314, of which Rs. 414 are reported to be bad and irrecoverable, Rs. 5,950 doubtful of recovery, and the remainder is good and in process of recovery. Most of the balance against the estate will disappear when the accounts are adjusted according to the revised rent roll. The sum of Rs. 845 was recovered on account of debts

due to the estate, and the balance outstanding was Rs. 3,385, of which Rs. 1,229 are irrecoverable or doubtful of recovery. Rupees 176 and Rs. 68 were spent in the repairs of the ward's house and the Dhanwar road respectively, and Rs. 1,991 on the erection of bunds in different villages, which will benefit the ryots of the estate, by reclaiming culturable waste, and improving lands previously under cultivation. Here, as elsewhere, it is noticed that the Beehea sugarcane mills are the only improved implements which find favour with the ryots. Rupees 10,500 were invested in Government securities, thus raising the value of securities to the credit of the estate at the close of the year to Rs. 19,100, and the cash balance at the end of the year was Rs. 22,540. The middle class English school at Kharakdiha, formerly supported by the estate, has recently been closed, but the Dhanwar school and the two pathsalas at Chatna and Nowagurh are still maintained at its expense. The ward's eldest son, who completed his tenth year on the 15th December 1884, will be removed from home influence and educated in the Hazaribagh Government school. HAZARIBAGH.

105. *Serampore.*—Measurement and assessment proceedings similar to those completed in Dhanwar were commenced on this estate, but they were suspended during the year, pending the issue of general orders as to the principles to be followed in settlements undertaken in the province. The financial results of the year were satisfactory. The rent and cess collections were Rs. 36,467, or 106 per cent. on the current demand, and the balance was Rs. 6,078, nearly the whole of which is shown to be good and in process of recovery. Rupees 803 were recovered on account of debts due to the estate, Rs. 1,216 being the balance outstanding. Rupees 9,108 were paid on account of debts due to the estate, and the balance is a small zaripeshgi debt of Rs. 257, for the payment of which Rs. 19, the annual rent payable on 15 bighas of footkar land, has been assigned for 12 years. The cash balance was Rs. 7,371. Rupees 432 is the annual contribution payable by the estate for the support of the middle class vernacular school at Serampore, Rs. 1,095 were spent in the repairs of buildings, and Rs. 4,362 were laid out on works of improvement, such as the construction of bunds or irrigation reservoirs. The condition of the tenantry, the majority of whom are cultivators, is reported to have been, on the whole, good, and satisfactory relations between landlord and tenants were maintained. Sugarcane mills have been introduced with great success in the estate. In October 1884 the ward was removed from the Hazaribagh zillah school to Serampore and placed in charge of five villages in order that he might learn zemindari management under the supervision of the manager. The ward has expressed a strong desire to learn English, and a tutor has been engaged to teach him on a salary of Rs. 50 per mensem.

106. *Chota Nagpore.*—The increase in the rental was Rs. 13,674, which was due to resettlements and transfers from farming leases to direct management. On the other side of the account, there is a decrease of Rs. 32,193, of which Rs. 20,481 represent the rental of pergunnah Tori made over to the Maharaja's brother, Kumar Jagat Mohan Sahi Deo, whose person was released from the charge of the Court of Wards from the date (19th May 1884) on which he attained the age of 18 years, and the remainder was due to resettlements at lower rentals. The collections of rent and cesses (105 per cent. on the current demands) were very satisfactory, though they were less than in the previous year when the proportion of rent collections to the current demand was as high as 166 per cent. The sum of Rs. 6,211 was recovered on account of debts due to the estate, and the balance was Rs. 24,071, the whole of which, except Rs. 79, is said to be good and in process of recovery. The cash balance of the previous year was Rs. 74,258, and the receipts during the year, including Rs. 1,29,043, being the proceeds of Government securities sold to pay the mesne profits of pergunnah Tori to Kumar Jagat Mohan Sahi Deo, were Rs. 3,74,867, making a total of Rs. 4,49,125; the disbursements, including Rs. 30,030 invested in Government securities, were Rs. 3,48,404; the cash balance at the close of the year was therefore Rs. 1,00,721. Rupees 27,268 were spent for the survey and settlement of the estate. Excluding this item, the cost of management was Rs. 23,860, or 11 per cent. on the current rent and cess demand of Rs. 2,16,211. Law charges amounted to Rs. 5,689. The LOHARDUGGA

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allowances to the proprietors and family, including the expenditure of Rs. 7,000 on account of the birth on the 1st October 1884 of a son and heir to the minor Maharaja, were Rs. 26,693; educational expenses Rs. 10,831; contributions to schools and dispensaries Rs. 105 and Rs. 220 respectively; Rs. 2,941 for the repairs of the house at Ratu belonging to the estate; Rs. 22,021 for the erection of two bungalows at Ranchi, one of which is now occupied by the Maharaja, and the other, which was originally intended for his guardian, has been temporarily rented to the divisional settlement officer; and Rs. 7,187 for other works of improvement. A sum of Rs. 1,50,000 was sanctioned by Government for the construction of a palace for the Maharaja, but the release of the Kumar from the Court of Wards has somewhat altered the circumstances, and it is now proposed to build a residence at a reduced cost. The question has been referred for the decision of the Maharaja.

Regarding the survey and settlement of the estate, the Commissioner reports:—

"The survey operations were completed within the year on the 30th June 1884, and the establishment entertained for that purpose was finally discharged on the 20th May last. The settlement work is in progress, and the assistant manager in immediate charge of it has been placed under the divisional settlement officer. The work done during the year under report was as follows:—

Number of villages surveyed	17
„ of plots „	27,872
Area in acres	60,171
Number of rough khasras made	31,341
„ of fair „ „	91,650
„ of rough khatyans made	39,443
„ of fair „ „	63,545
„ of holdings in rough ekwal jummabandis	6,889
„ of holdings in fair ekwal jummabundis	129
Boundary disputes enquired into	94

The cost during the year was as follows:—

	Rs.	A.	P.
Survey account	15,799	3	0
Settlement „	8,750	10	4
Total ...	24,549	13	4"

The settlement of this estate will be made according to special orders lately issued by Government for regulating the assessment of rent in the Chota Nagpore Division. These instructions recognise the expediency of substituting in many cases area rates suited to soil quality for the lump rents now generally in force. But it is provided this change shall not be made the occasion for sudden or excessive enhancements, that the ryots shall be consulted before their rents are altered, and that due respect shall be paid to old privileges and customs, such as the concession of favourable rates to those who first cleared the land.

The people of Chota Nagpore proper are mostly agriculturists, and consequently their material well-being depends directly on the seasons and crops. The harvest of the year was on the whole above the average, and therefore the condition of the people was rather better than usual. The relations between landlord and tenants in the khalsa villages appear to have been satisfactory. Colonel Samuells says that no complaint was made to him against the manager during the year, and that the conduct of the farmers judged in the same way had also been satisfactory.

The Maharaja is learning the system of zemindari management, and is reported to evince much quickness in understanding the principles of accounts. Mr. Collinson, the late guardian, and his successor, Mr. Peppe, agree in expressing a good opinion of the Maharaja's conduct and character. The ward speaks and writes Hindi with great fluency and speaks English fairly. The separate appointment of a guardian was abolished from the 31st March 1885, and since that date Baboo Rakhal Das Haldar has performed the duties of guardian in addition to his own duties as manager; he has

been allowed a net consolidated salary of Rs. 800 a month in lieu of his former allowance of Rs. 760, *i.e.* salary Rs. 700 net and house-rent Rs. 60 a month.

107. *Katras.*—The estate, which belongs to Ganga Narain Singh, grandson of the late proprietor Digbejoi Singh, was taken in charge by the Court of Wards in July 1870 under Act IV (B.C.) of 1870, and after fourteen years of efficient management was released on the 6th October 1884, when Ganga Narain Singh attained his majority. The rental at the date of assumption of charge was Rs. 7,901, which was raised to Rs. 11,445 by resettlements made after the estate was measured in 1872. The total demand of rent and cesses due to the estate for the entire period of Government management was Rs. 1,65,609, of which Rs. 1,61,405, or 97 per cent., were collected, and Rs. 2,727 remitted, leaving a balance of Rs. 1,477, of which Rs. 1,289 were reported to be good and in process of recovery. The total receipts from all sources were Rs. 1,68,204, of which Rs. 1,57,171 were expended as follows:—Rs. 27,080 on account of Government revenue and cesses, which were fully discharged; Rs. 8,709 for the management of the property, including survey and settlement charges; Rs. 2,854 for law expenses; Rs. 37,376 for the maintenance of the proprietor and family, including Rs. 3,000 for the marriage of the ward to the daughter of the eldest son of the zemindar of Tundi; Rs. 15,067 for the ward's education; Rs. 654 and Rs. 678 for subscriptions to schools and dispensaries respectively; Rs. 7,162 for the construction and repairs of buildings, including Rs. 3,376 for the erection of a house for the residence of the ward; Rs. 4,385 for agricultural improvements; Rs. 12,954 for payment of the debts with which the estate was encumbered when it was taken in charge; Rs. 8,981 for rates and other miscellaneous charges; Rs. 31,271 were invested in Government securities, which were made over to the proprietor. The cash balance at the credit of the estate on the date of its release was Rs. 11,033. The ward was educated at the Purulia zillah school up to 1874, when he was placed in the Benares wards' institution, where he studied up to the Calcutta University Entrance standard. In 1881 he was again brought back to the Purulia school, which he attended twice a week, and he also learnt zemindari business in the sub-manager's office.

108. *Begoon Koodar.*—The late proprietor, Jugger Nath Singh, died on the 16th November 1883. He had two sons; the eldest, Bangsibadan Singh, died in March 1873, leaving a son, Sumbhoo Nath Singh; and the youngest, Bisumbhur Singh, is alive, and has been allotted 5 villages from the estate for his maintenance. Sumbhoo Nath Singh, who was born on the 14th November 1871, inherited the property from his grandfather; he was declared on the 10th March 1884 to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and his person and property were taken charge of by the Court of Wards.

The estate consists of an entire pergunnah of 84 villages, and lies on the west of the Manbhoom district. The minor's residence is at Begoon Koodar, which is at a distance of about 20 miles from Purulia. The villages are all annually farmed to ijardars, with the exception of 5, which are managed khas. The annual rent (Rs. 10,666) and cess (Rs. 654) demand of the estate is Rs. 11,320, while the recurring charges are Rs. 8,116,* thus leaving a net profit of Rs. 3,204 per annum. The estate has been placed under the charge of the sub-manager of the wards' and encumbered estates in the district. The debts due to the estate when taken in charge were Rs. 3,452, which have been reduced to Rs. 2,285 during the year. The debts due by the estate, amounting to Rs. 1,192, have been paid. The amount of cash left by the late proprietor was Rs. 8,999. During the year under report an old silted up tank was re-excavated at a cost of Rs. 1,076, and Rs. 2,000 were paid to the minor's mother for meeting the expenses incurred in performing the sradh ceremony of the late proprietor. The minor is in the 7th class of the zilla school at Purulia; he is reported to be a "promising youth," and to have done well at the late annual examination; his maternal uncle has been appointed his guardian with an allowance of Rs. 10 a month.

	Rs.
* Government revenue ...	1,366
Cesses	1,007
Management	821
Law	340
Maintenance of proprietor and family, including religious ceremonies ...	3,295
Education of minor ...	900
Lower vernacular school at Begoon Koodar ...	60
Charitable dispensary at Purulia	24
Miscellaneous	157
Rates	146
	8,116

109. *Encumbered Estates.*—The total number of estates under management under Act VI of 1876 was 71, of which 7* have been released. They were distributed as follows: Hazaribagh 11, of which 5 are revenue-paying estates and the remaining 6 rent-paying tenures; Lohardugga 43, all rent-paying tenures; Singbhoom 3, of which 2 are rent-free tenures of the Political States of Kharsawan and Kera, and the other is a tenure of the Porahat sequestrated State, and pays a yearly rent of Rs. 91; and Manbhoom 14, half of which are revenue-paying and the remaining half rent-paying tenures.

Districts.	Estates.
* Hazaribagh.	Majladih.
Lohardugga.	Bundu.
Ditto.	Harin.
Ditto.	Moorhoo.
Ditto.	Angara.
Manbhoom.	Patkoom.
Ditto.	Surjumhatu.

The following table exhibits the revenue, rent, and cesses due from the estates in each district:—

District.	Revenue due from Estates.				Rent due from Estates.				Cesses due from Estates.			
	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.	Current demand.	Current and arrear demand.	Payments.	Balance after deducting remissions.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	2,710	2,710	2,710	.....	2,924	3,507	3,335	20	5,667	6,389	6,073	154
Lohardugga	.....	.....	.....	.....	13,676	14,059	13,340	660	19,641	22,100	21,637	568
Singbhoom	.....	.....	.....	.....	91	91	91	.....	.....	.....	.....	.....
Manbhoom	3,375	3,598	3,598	.....	3,440	3,943	2,353	1,590	8,923	9,508	8,971	529
Total ...	6,085	6,308	6,308	.....	20,131	21,600	19,119	2,270	34,231	37,997	36,681	1,251

The demand (Rs. 6,308) of revenue due to Government was fully satisfied. Of the demands of rent (Rs. 21,600) and cesses (Rs. 37,997) due from the estates, Rs. 2,270 and Rs. 1,251 respectively were left unpaid.

The statement below shows the rent and cesses due to the estates:—

District.	Rent due to Estates.						Cesses due to Estates.					
	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balance.	Percentage of collections on current demand.	Current demand.	Current and arrear demand.	Collections.	Remissions.	Balance.	Percentage of collections on current demand.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh	52,510	80,109	36,468	1,611	41,561	69·4	4,078	7,334	2,849	11	4,456	69·8
Lohardugga	1,28,396	1,78,688	1,23,642	1,088	53,955	96·2	16,904	30,626	14,901	219	15,628	88·1
Singbhoom	3,590	3,590	3,563	.....	27	99·2	.....	.....	.....	.....	.....	.....
Manbhoom	65,721	94,092	54,254	1,494	38,353	82·5	5,847	13,898	4,991	2,298	6,609	85·3
Total ...	2,50,217	3,56,479	2,17,927 (a)	4,193	1,33,896	87·0	26,829	51,858	22,741 (b)	2,528	26,693	84·7

(a) Excludes after adjustment excess collections of Rs. 463 of previous year. (b) Includes excess collections of Rs. 104.

The total divisional demands, including arrears on account of rent and cesses, amounted in the year under review to Rs. 3,56,479, and Rs. 51,858, against Rs. 3,44,895 and Rs. 48,521 respectively in the previous year. The collections during the year were Rs. 2,17,927 on account of rent, and Rs. 22,741 on account of cesses, being 87 and 84 per cent. on the current demands of Rs. 2,50,217 and Rs. 26,829 respectively. These results are even less satisfactory than those

in the previous year, in which the percentages of collections on the current demands of rent and cesses were 88 and 96 respectively. The collections were good in Singbhoom, fair in Lohardugga, bad in Manbhoom, and very bad in Hazaribagh, where they were only 69 per cent. on the current demands of rent and cesses respectively. The poor collections in the majority of the estates in the last district are attributed to the bad harvests of the past two years.

The debts due by the estates are shown in the following statement :—

DISTRICT.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	4,52,192	17,091	4,69,283	41,394	3	4,27,886
Lohardugga	6,24,339	27,519	6,51,858	1,01,647	3,066	5,47,145
Singbhoom	22,863	1,133	23,996	2,050	.....	21,946
Manbhoom	1,76,907	23,610	2,00,517	28,181	.....	1,72,336
Total ...	12,76,301	69,353	13,45,654	1,73,272	3,069	11,69,313

In Hazaribagh, out of 11 estates under management, one has been released ; in 4 the creditors received Rs. 14,600 in excess of the amounts provided in the schemes, while in the remaining 6 there has been a deficiency of Rs. 10,331 ; one of these 6 estates, viz., Akruhuan, in which the deficiency amounted to Rs. 4,073, will be shortly released, when a sum sufficient to liquidate all the debts has been realised from the sale of four villages ; the other 5 estates would be solvent in a favourable season, but the creditors could not be paid in full, because of the bad collections of the past two years on account of bad harvests. In Lohardugga, out of 43 estates under management, Rs. 29,435 were paid in excess of the sums provided in the schemes of 26 estates, while in 10 estates the deficiencies, which amounted to Rs. 1,15,995, have arisen from fluctuations in the collections of rent and cesses, and will, the Commissioner says, be "made up without recourse to extraordinary measures, such as sale, mortgage, &c." The most backward estates in the matter of payment of debts are the eight noted in the margin. In Manbhoom only in one estate, viz., Torung, Rs. 7 were paid to the creditors or excess of the amount provided in the scheme, and in the remaining 13 estates the deficiencies amounted to Rs. 15,556. The deficiencies are not very large on most of the estates ; those in which they are largest in proportion to the assets are reported to be Mahta, Satrakhani and Tinsaya, on which the collections were bad, and it will probably be necessary to revise the schemes of these estates.

Estates.	Amount of deficiency. Rs.
Saridih	501
Doora	1,041
Lalgunge	15,237
Jungi	8,020
Namsedag	1,855
Bethat	16,812
Siri	40,878
Kairo	25,216
Total ...	1,09,560

In the Akruhuan estate in Hazaribagh Rs. 143 were spent for the repairs of an old embankment in mouzah Paraini. The dwelling-houses of the proprietors of Khaira Chuttra, Jagadih and Chakmanjo estates, and a temple belonging to the Doranda estate were repaired at a cost of Rs. 100, Rs. 100, Rs. 50 and Rs. 107 respectively. Five bandhs in five villages belonging to the Burway, Arrooa and Tilmi estates in Lohardugga, which were commenced in 1883-84, were completed during the past year. The re-excavation of the Maidhura tank in the Manbazar estate in Manbhoom was completed at a total cost of Rs. 230. Sugarcane mills are reported to be used largely and with great advantage by the ryots of certain estates in Hazaribagh, Lohardugga and Manbhoom.

In regard to the state of the crops and the condition of the tenantry, the Commissioner writes as follows :—

"In Hazaribagh the principal crops failed in the last two years in all but the Khairachutter and Marafari estates. It is said that for want of rain third class rice was in places not transplanted at all. In the majority of the estates the ryots are said to have suffered in consequence. The Deputy Commissioner reports that they 'are generally in difficulties on account of high price of food grains and have run into debts, and have fallen into arrears of rents, &c. In the Dorunda and Satgawan estates, where the scarcity was greatest,

gratuitous relief was given to the helpless people with the sanction of the Commissioner up to September 1884 when the bhadoi crop was ready, and the costs incurred in feeding these people amounted to Rs. 87-0-6 and Rs. 86-6-3 in the Dorunda and Satgawan estates respectively.'

"In Lohardugga, though there was not a bumper harvest, the average outturn of the crops was much better than in the previous year. The excessive fall of rain in the sudder division in the month of June caused much damage to the bhadoi crops. In Palamow the yield of the cold-weather crops was about 11 annas only, while in the sudder subdivision, owing to timely rain, the outturn was nearly 14 annas. The condition of the tenantry in general is said to have been neither better nor worse than what it was in the previous year. 'The Kols and Uraons' (writes Colonel Samuells), 'who form the bulk of the cultivating class, live almost from hand to mouth, but their wants are few, and they are contended with little. In many respects, however, they are better off than their brothers of the neighbouring villages who have to bear the whims and satisfy the orders of their inconsiderate landlords.'

"Regarding the encumbered estates in Manbhoom, the Deputy Commissioner says:—'The condition of the ryots was worse than usual. No cases of actual distress were, however, reported to the sub-manager by the tehsildars. The sub-manager reports that he heard no complaints from the ryots in his tours through the estates under management.'

"In Manbhoom the rice crops in the Manbazar estate are said to have suffered most from drought, but the failure is supposed to have caused nothing like distress among the ryots. In Singbhoom the rainfall of the year was sufficient and favourably distributed, and the outturn of all kinds of crops was good in all the estates under management. The condition of the ryots was consequently fairly prosperous. The soil is said to be productive, the assessments moderate and the harvests during the past six years generally excellent. All these circumstances combined permitted the ryots to live in comfort and comparative ease."

The relations between landlord and tenants are said to be satisfactory, except in a few estates in Lohardugga and Manbhoom, where disputes more or less serious exist as to the rates of rent, liability to render personal services, and the position of middlemen.

I have the honour to be,

SIR,

Your most obedient servant,

P. NOLAN,

Offg. Secretary.

APPENDICES.

Division.	District.	Grounds of disqualification.				Number of properties under the Court.	Number of estates.		Government revenue due from estates.							
									Demand.					Balance.		
		Minors and disqualified proprietors.	Females.	Lunatics.	Total.		Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Bengal.								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.															
Burdwan	Burdwan	4	...	...	4	3	91	57	34,048	6,270	40,318	32,166	...	6,324	1,828	8,152
	Bankoora	...	...	1	1	1	1	...	649	.....	649	649	...	.....	.....	.....
	Midnapore	18	1	...	19	13	167	82	65,155	5,617	70,772	66,614	...	1,647	1,206	2,853
	Hooghly	3	...	...	3	1	9	10	75,786	.....	75,786	75,786	...	.....	.....	.....
	Total ...	25	1	1	27	18	268	149	1,75,638	11,887	1,87,525	1,75,215	...	7,971	3,034	11,005
	Central Districts.															
Presidency	24-Pergunnahs ...	6	1	1	8	6	61	21	14,490	231	14,721	14,553	...	32	137	169
	Nuddea	1	...	...	1	1	75	12	74,241	4,267	78,508	74,241	...	4,267	.....	4,267
	Jessore	2	2	...	4	1	3	...	16,618	.....	16,618	16,618	...	.....	.....	.....
	Moorshedabad... ...	3	2	...	5	5	105	90	3,44,060	18,190	3,62,250	3,35,232	51	26,812	918	27,730
	Khulna	2	...	...	2	2	115	67	82,744	5,232	87,976	86,646	...	351	1,398	1,749
	Total ...	14	5	1	20	15	359	190	5,32,153	27,920	5,60,073	5,27,290	51	31,462	2,453	33,915
Rajshahye	Dinagepore	2	1	1	4	4	53	30	1,11,188	.....	1,11,188	1,10,761	...	427	.....	427
	Rajshahye	7	1	...	8	6	70	72	1,54,627	200	1,54,827	1,54,430	...	197	200	397
	Rungpore	2	...	...	2	2	17	8	9,163	.....	9,163	5,467	...	3,696	.....	3,696
	Darjeeling	5	...	...	5	1	21	...	481	10	491	664	...	155	.....	155
	Julpigoree	1	...	...	1	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Total ...	17	2	1	20	14	161	111	2,75,459	210	2,75,669	2,71,322	...	4,475	200	4,675
	Eastern Districts.															
Dacca	Dacca	5	...	...	5	2	222	181	17,658	1,011	18,669	18,307	...	108	259	367
	Furreedpore	10	...	...	10	3	3	2	3,791	5,180	8,971	382	...	3,483	4,955	8,438
	Backergunge	3	...	...	3	2	2	103	200	1,005	1,205	124	...	198	883	1,081
	Mymensingh	3	1	...	4	3	86	68	21,662	15	21,677	21,004	15	658	.....	658
	Total ...	21	1	...	22	10	313	354	43,311	7,211	50,522	39,817	15	4,447	6,097	10,544
Chittagong	Chittagong	5	6	5	16	9	96	98	97,049	5,066	1,02,115	92,473	331	9,337	98	9,435
	Noakholly	1	2	...	3	3	30	149	35,724	13	35,737	35,737	...	.....	.....	.....
	Tipperah	...	...	1	1	1	25	60	19,200	.....	19,200	19,200	...	.....	.....	.....
	Total ...	6	8	6	20	13	151	307	1,51,973	5,079	1,57,052	1,47,410	331	9,337	98	9,435
	Behar.															
Patna	Patna	2	...	1	3	4	44	16	13,077	242	13,319	12,763	...	557	.....	557
	Shahabad	2	...	...	2	2	41	4	12,943	2,647	15,590	15,590	...	.....	.....	.....
	Durbhunga	1	...	...	1	1	253	31	27,339	.....	27,339	27,303	...	20	.....	20
	Total ...	5	...	1	6	7	338	51	53,359	2,889	56,248	55,656	...	577	.....	577
Bhagulpore	Monghyr	5	...	...	5	4	54	24	2,528	.....	2,528	2,481	...	44	.....	44
	Bhagulpore	5	2	...	7	3	34	19	2,973	.....	2,973	2,953	...	.....	.....	.....
	Purneah	6	2	...	8	2	81	43	70,471	.....	70,471	69,502	...	.....	.....	.....
	Maldah	1	...	...	1	1	13	5	68,444	.....	68,444	68,444	...	.....	.....	.....
	Total ...	17	4	...	21	10	182	91	1,44,416	.....	1,44,416	1,43,380	...	44	.....	44
	Orissa.															
Orissa	Cuttack	5	...	1	6	5	72	16	25,832	.....	25,832	25,826	...	6	.....	6
	Pooree	1	...	...	1	1	1	22	3,383	.....	3,383	3,383	...	.....	.....	.....
	Balasore	1	...	...	1	1	4	2	1,256	.....	1,256	1,237	19	.....	.....	.....
	Total ...	7	...	1	8	7	77	40	30,471	.....	30,471	30,446	19	6	.....	6
	Chota Nagpore.															
	South-West Frontier Agency.															
Chota Nagpore	Hazaribagh	2	...	1	3	3	10	9	10,327	.....	10,327	10,327	...	.....	.....	.....
	Lohardugga	1	...	1	2	2	1	1	14,364	.....	14,364	14,364	...	.....	.....	.....
	Manbhoom	4	...	...	4	4	4	...	5,189	.....	5,189	5,189	...	.....	.....	.....
	Total ...	7	...	2	9	9	15	10	29,880	.....	29,880	29,880	...	.....	.....	.....
	Grand Total ...	119	21	13	153	103*	1,864	1,303	14,36,660	55,196	14,91,856	14,20,416†	416	58,319	11,882	70,201

* Excludes 3 estates for which the returns
† Excludes payment of Rs. 823 made in
‡ Excludes payment of Rs. 631 made in
§ Includes excess payment of Rs. 1,418.

DIX A.

Estates for 1884-85.

Rent due to superior landlords.								Road and Public Works cesses due rom ates.							
Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,724	1,951	7,675	5,996	...	1,315	364	1,679	4,045	1,386	5,431	3,860	.....	1,048	523	1,571
.....	.....	.....	.....	...	.....	.....	.....	699	.....	699	699	.....	.....	.....	.....
17,055	6,657	23,712	11,775	676	6,119	4,387	10,506	14,213	3,007	17,220	14,139	106	1,249	1,764	3,013
14,906	7,785	22,691	15,513	...	7,270	.....	7,270	5,904	524	6,428	4,985	.....	1,443	.....	1,443
37,685	16,393	54,078	33,284	676	14,704	4,751	19,455	24,861	4,917	29,778	23,683	106	3,740	2,287	6,027
4,759	8,553	13,312	4,369	...	920	8,030	8,950	1,438	712	2,150	1,354	.....	89	714	803
2,468	75	2,543	2,466	...	77	.....	77	10,463	139	10,602	10,602	.....	.....	.....	.....
.....	.....	.....	.....	...	.....	.....	.....	2,545	73	2,618	2,329	.....	289	.....	289
12,173	4,561	16,734	12,502	6	4,083	143	4,226	52,529	28,236	80,765	74,041	4	3,115	3,600	6,715
47,140	18,120	65,260	46,393	...	6,759	12,108	18,867	13,951	4,187	18,138	16,567	.....	519	1,422	1,941
66,540	31,309	97,849	65,730	6	11,839	20,281	32,120	80,926	33,347	1,14,273	1,04,893	4	4,012	5,736	9,748
2,909	758	3,667	3,348	10	173	200	373	9,921	70	9,991	9,971	9	53	8	61
43,366	3,833	47,199	45,784	...	338	1,057	1,395	32,876	1,436	34,312	34,207	.....	50	56	106
517	4	521	521	...	.....	.....	.....	2,115	7	2,122	1,657	.....	465	.....	465
.....	.....	.....	.....	...	.....	.....	.....	37	.....	37	45	.....	.....	.....	.....
263	.....	263	205	...	58	.....	58	50	.....	50	.....	.....	50	.....	50
47,055	4,595	51,650	49,858	10	569	1,257	1,826	44,999	1,513	46,512	45,880	9	618	64	682
9,585	10,676	20,261	9,246	...	4,621	6,394	11,015	7,528	2,192	9,720	7,454	.....	1,019	1,257	2,276
3,657	16,496	20,153	1,557	...	3,665	14,931	18,596	1,167	1,819	2,986	171	.....	1,076	1,739	2,815
1,107	6,990	8,097	1,710	...	732	5,655	6,387	214	444	658	294	.....	107	257	364
1,117	4,977	6,094	1,009	2	1,117	3,966	5,083	10,005	425	10,430	9,489	4	643	294	937
15,466	39,139	54,605	13,522	2	10,135	30,946	41,081	18,914	4,880	23,794	17,408	4	2,845	3,547	6,392
34,089	8,395	42,484	32,884	3,832	3,498	2,312	5,810	22,127	5,427	27,554	21,258	1,253	3,044	2,041	5,085
5,845	1,156	7,001	5,532	...	1,411	58	1,469	6,892	76	6,968	6,789	.....	175	4	179
7,089	344	7,433	7,433	...	.....	.....	.....	4,011	55	4,066	4,066	.....	.....	.....	.....
47,023	9,895	56,918	45,849	3,832	4,909	2,370	7,279	33,030	5,558	38,588	32,113	1,253	3,219	2,045	5,264
1,069	230	1,299	1,062	...	67	170	237	2,806	53	2,859	2,605	.....	254	.....	254
45	.....	45	45	...	.....	.....	.....	2,303	.....	2,303	2,303	.....	.....	.....	.....
200	72	272	282	...	.....	.....	.....	13,300	1,429	14,729	16,127	.....	.....	.....	.....
1,314	302	1,616	1,389	...	67	170	237	18,409	1,482	19,891	21,035	.....	254	.....	254
147	146	293	82	...	68	143	211	1,324	14	1,338	1,103	.....	230	5	235
39	65	104	87	17	.....	.....	.....	1,993	2	1,995	1,995	.....	.....	.....	.....
29,187	1,405	30,592	29,188	44	766	523	1,289	19,381	221	19,602	19,018	3	90	12	102
2,181	11	2,192	2,192	...	.....	.....	.....	9,009	.....	9,009	9,009	.....	.....	.....	.....
31,554	1,627	33,181	31,549	61	834	666	1,500	31,707	237	31,944	31,125	3	320	17	337
549	378	927	301	...	301	325	626	7,130	26	7,156	7,096	.....	16	22	38
286	19	305	305	...	.....	.....	.....	317	1	318	318	.....	.....	.....	.....
10	10	20	20	...	.....	.....	.....	127	.....	127	127	.....	.....	.....	.....
845	407	1,252	626	...	301	325	626	7,574	27	7,601	7,541	.....	16	22	38
2,910	.....	2,910	2,910	...	.....	.....	.....	7,161	.....	7,161	6,946	.....	215	.....	215
11	.....	11	11	...	.....	.....	.....	74,136	32	74,168	74,156	.....	12	.....	12
.....	.....	.....	.....	...	.....	.....	.....	5,954	.....	5,954	5,954	.....	.....	.....	.....
2,921	.....	2,921	2,921	...	.....	.....	.....	87,251	32	87,283	87,056	.....	227	.....	227
2,50,403	1,03,667	3,54,070	2,44,728‡	4,587	43,358	60,766	1,04,124	3,47,671	51,993	3,99,664	3,70,734§	1,379	15,251	13,718	28,969

are blank, and one estate for which no return has been received.
previous year.
previous year.

APPENDIX

Management of Wards'

Division.	District.	Rent due to estates. Demand. Current.	Rent due to estates. Demand. Arrear.	Rent due to estates. Demand. Total.	Rent due to estates. Collections.	Rent due to estates. Remissions.	Rent due to estates. Balance. Current.	Rent due to estates. Balance. Arrear.	Rent due to estates. Balance. Total.	Road and Public. Demand. Current.	Road and Public. Demand. Arrear.	Road and Public. Demand. Total.
		34	35	36	37	38	39	40	41	42	43	44
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.											
Burdwan	Burdwan	69,807	45,507	1,15,314	56,987	1,508	32,245	24,574	56,819	3,073	4,015	7,088
	Bankoora	2,934	4,094	7,028	3,054	.....	2,450	1,524	3,974	656	1,248	1,904
	Midnapore	2,32,122	1,58,597	3,90,719	2,12,903	9,918	78,210	89,693	1,67,903	8,929	10,201	19,130
	Hooghly	1,51,842	4,58,637	6,10,479	1,37,095	2,31,752	56,382	1,85,265	2,41,647	4,844	6,829	11,673
	Total	4,56,705	6,66,835	11,23,540	4,10,039	2,43,178	1,69,287	3,01,056	4,70,343	17,502	22,293	39,795
	Central Districts.											
Presidency	24-Pergunnahs	41,002	40,963	81,965	36,841	1,202	15,901	28,021	43,922	943	2,646	3,589
	Nuddea	1,52,150	83,428	2,35,578	1,54,739	696	60,573	19,570	80,143	8,962	4,330	13,292
	Jessore	25,636	61	25,697	25,626	.....	28	43	71	2,262	4	2,266
	Moorshedabad	6,80,811	5,26,192	12,07,003	6,48,919	14,374	3,68,915	1,74,795	5,43,710	42,359	31,348	73,707
	Khulna	2,35,848	3,32,255	5,68,103	2,29,474	1,270	1,14,626	2,22,733	3,37,359	9,142	26,787	35,929
	Total	11,35,447	9,82,899	21,18,346	10,95,599	17,542	5,60,043	4,45,162	10,05,205	63,668	65,115	1,28,783
Rajshahye	Dinagepore	2,07,247	1,34,517	3,41,764	1,98,867	70,533	47,432	24,932	72,364	6,397	5,992	12,389
	Rajshahye	6,68,130	3,33,938	10,02,068	5,93,897	12,473	1,78,900	2,16,798	3,95,698	22,909	17,405	40,314
	Rungpore	33,981	12,951	46,932	32,462	721	7,448	6,301	13,749	1,147	586	1,733
	Darjeeling	692	56	748	469	.....	260	4	264	28	4	32
	Julpigoree	1,059	38	1,097	980	.....	117	.....	117	70	19	89
	Total	9,11,109	4,81,500	13,92,609	8,26,675	83,727	2,34,157	2,48,035	4,82,192	30,551	24,006	54,557
	Eastern Districts.											
Dacca	Dacca	1,36,334	2,46,578	3,82,912	1,23,711	.....	81,244	1,77,985	2,59,229	5,128	10,957	16,085
	Furreedpore	13,400	23,439	36,839	4,429	.....	11,987	20,423	32,410	1,655	4,539	6,194
	Backergunge	3,399	10,314	13,713	4,316	574	1,687	7,138	8,825	210	432	642
	Mymensingh	96,058	85,903	1,81,961	77,592	284	46,607	57,478	1,04,085	4,621	11,769	16,390
	Total	2,49,191	3,66,234	6,15,425	2,10,048	858	1,41,525	2,63,024	4,04,549	11,614	27,697	39,311
Chittagong	Chittagong	2,04,351	97,667	3,02,018	1,96,111	4,185	47,171	54,581	1,01,752	21,235	12,181	33,416
	Noakholly	72,254	18,848	91,102	72,255	614	12,853	5,380	18,233	6,285	1,684	7,969
	Tipperah	76,437	45,384	1,21,821	79,535	12	22,157	20,117	42,274	3,116	1,874	4,990
	Total	3,53,042	1,61,899	5,14,941	3,47,901	4,811	82,181	80,078	1,62,259	30,636	15,739	46,375
	Behar.											
Patna	Patna	43,532	8,196	51,728	41,534	25	5,620	4,476	10,096	1,194	554	1,748
	Shahabad	39,927	21,447	61,374	36,863	6,726	12,817	4,970	17,787	1,265	1,089	2,354
	Durbhunga	1,70,460	84,368	2,54,828	1,72,302	9,761	45,468	29,627	75,095	5,230	5,079	10,309
	Total	2,53,919	1,14,011	3,67,930	2,50,699	16,512	63,905	39,073	1,02,978	7,689	6,722	14,411
Bhagulpore	Monghyr	23,403	13,949	37,352	22,154	128	6,697	8,073	15,070	803	1,070	1,873
	Bhagulpore	34,374	9,810	44,184	34,610	900	5,674	3,137	8,811	1,074	359	1,433
	Purneah	3,02,166	14,97,745	17,99,911	2,31,337	10,09,081	1,71,298	3,88,594	5,59,892	10,571	27,937	38,508
	Maldah	1,68,530	33,551	2,02,081	1,58,437	4,951	19,583	18,872	38,455	5,182	2,260	7,442
	Total	5,28,473	15,55,055	20,83,528	4,46,538	10,15,060	2,03,252	4,18,976	6,22,228	17,630	31,626	49,256
	Orissa.											
Orissa	Cuttack	1,20,612	23,778	1,44,390	1,25,507	2,139	13,269	3,475	16,744	5,206	6,225	11,431
	Pooree	5,417	2,606	8,023	5,942	.....	2,081	.....	2,081	307	163	470
	Balasore	6,353	1,278	7,631	7,426	131	20	54	74	202	39	241
	Total	1,32,382	27,662	1,60,044	1,38,875	2,270	15,370	3,529	18,899	5,715	6,427	12,142
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	1,05,409	31,315	1,36,724	95,482	2,340	26,493	15,358	41,851	4,864	1,415	6,279
	Lohardugga	1,46,932	90,218	2,37,150	1,54,259	2,348	35,616	45,125	80,741	69,778	55,423	1,25,201
	Manbhoom	38,087	13,398	51,485	42,061	668	4,720	4,036	8,756	3,484	3,110	6,594
	Total	2,90,428	1,34,931	4,25,359	2,91,802	5,356	66,829	64,519	1,31,348	78,126	59,948	1,38,074
	Grand Total	43,10,696	44,91,026	88,01,722	40,18,176*	13,89,314	15,36,549	18,63,452	34,00,001	2,63,131	2,59,573	5,22,704

* Includes excess collections of Rs. 5,769.
† Excludes collections of Rs. 176 made

A—*continued.*

Estates for 1884-85.

Works cesses due to estates.					Receipts.										
		Balance.				Collections of—							Payments of—		
Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government securities.	Loan taken and price of land and securities sold.	Debts recovered.	Miscellaneous.	Total.	Government revenue.	Rent due to superior landlords.	Cesses.
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,212	53	1,851	2,972	4,823	45,105	56,990	2,206	1,595	2,500	851	6,160	1,15,407	32,167	5,995	3,864
562	.....	545	797	1,342	1,922	3,054	562	319	.....	48	64	5,969	649	.....	699
7,290	59	4,868	6,913	11,781	22,170	2,12,903	7,290	4,608	3,655	6,755	21,026	2,78,407	66,616	11,775	14,140
2,929	709	3,176	4,859	8,035	9,818	1,37,095	2,929	.....	2,460	885	8,218	1,61,405	75,786	15,513	4,985
12,993	821	10,440	15,541	25,981	79,015	4,10,042	12,987	6,522	8,615	8,539	35,468	5,61,188	1,75,218	33,283	23,688
574	.....	789	2,226	3,015	13,021	36,843	574	1,380	51	1,461	1,409	54,739	14,552	4,369	1,354
8,613	.....	3,968	711	4,679	14,504	1,54,739	8,613	6,038	2,041	1,030	3,591	1,90,556	74,238	2,464	10,602
2,045	.....	218	3	221	5,306	25,626	2,045	.....	.....	.....	.....	32,977	16,619	.....	2,329
39,826	463	23,650	9,809	33,459	1,93,362	6,48,911	39,823	7,322	989	13,115	1,43,658	10,47,180	3,35,228	12,499	74,036
6,642	24	7,702	21,561	29,263	28,416	2,29,475	6,641	255	1,279	7,968	75,567	3,49,601	86,651	46,395	16,573
57,700	487	36,327	34,310	70,637	2,54,609	10,95,594	57,696	14,995	4,360	23,574	2,24,225	16,75,053	5,27,288	65,727	1,04,894
6,268	137	3,233	2,811	6,044	55,565	1,98,867	6,208	3,219	4,240	4,272	6,639	2,79,010	1,10,760	3,350	9,971
20,126	124	8,270	11,794	20,064	2,06,935	5,93,898	20,126	14,429	20	29,186	1,12,511	9,77,105	1,54,431	45,783	34,207
1,152	26	303	252	555	7,138	32,462	1,153	806	.....	545	464	42,568	5,467	521	1,657
20	2	10	.....	10	388	469	20	.....	.....	.....	9	886	664	.....	45
74	.....	12	3	15	22	980	74	.....	.....	.....	.....	1,076	.....	205	.....
27,580	289	11,828	14,860	26,688	2,70,048	8,26,676	27,581	18,454	4,260	34,003	1,19,623	13,00,645	2,71,322	49,859	45,880
4,673	.....	3,613	7,800	11,413	40,408	1,23,709	4,674	.....	.....	7,305	7,105	1,83,201	18,308	9,246	7,455
238	.....	1,596	4,360	5,956	7,227	4,428	238	.....	.....	105	387	12,385	382	1,557	171
253	54	96	239	335	1,157	4,316	253	.....	.....	586	439	6,751	124	1,710	294
3,988	32	4,121	8,249	12,370	22,246	77,592	3,988	.....	7,000	365	1,308	1,12,499	21,004	1,009	9,489
9,152	86	9,426	20,648	30,074	71,038	2,10,045	9,153	.....	7,000	8,361	9,239	3,14,836	39,818	13,522	17,409
20,645	390	5,177	7,280	12,457	1,13,760	1,96,111	20,645	2,615	159	2,785	1,555	3,37,630	92,473	32,885	21,258
6,200	12	1,181	576	1,757	17,664	72,255	6,199	535	493	1,570	2,079	1,00,795	35,737	5,532	6,789
3,251	.....	1,285	454	1,739	25,549	79,535	3,251	5,833	.....	1,232	1,563	1,16,963	19,200	7,433	4,064
30,096	402	7,643	8,310	15,953	1,56,973	3,47,901	30,095	8,983	652	5,587	5,197	5,55,388	1,47,410	45,850	32,111
1,255	.....	323	181	504	21,192	41,536	1,256	1,551	.....	41	685	66,261	12,765	1,062	2,605
1,097	216	617	424	1,041	8,626	36,863	1,097	90	.....	99	63	47,138	15,589	45	2,302
5,156	.....	2,651	2,546	5,197	21,580	1,72,302	5,156	.....	20	588	294	1,99,940	27,304	282	16,127
7,508	216	3,591	3,151	6,742	51,698	2,50,701	7,509	1,641	20	728	1,042	3,13,339	55,658	1,389	21,034
663	1	390	819	1,209	8,382	22,154	663	.....	6,900	1,430	4,124	43,653	2,481	82	1,104
1,083	14	209	132	341	3,052	34,610	1,083	.....	.....	97	1,651	40,493	2,952	90	1,990
7,279	6,951	8,050	16,239	24,289	12,631	2,31,337	7,279	1,720	91	15,612	11,993	2,80,663	69,503	29,189	19,019
4,889	157	1,508	888	2,396	30,569	1,58,437	4,889	7,529	.....	.....	21,986	2,23,350	68,444	2,192	9,010
13,914	7,123	10,157	18,078	28,235	54,574	4,46,538	13,914	9,249	6,991	17,139	39,754	5,88,159	1,43,380	31,553	31,123
6,220	61	3,853	1,297	5,150	81,963	1,25,507	6,220	3,550	.....	105	2,705	2,20,050	25,825	301	7,096
330	.....	140	.....	140	4,141	5,942	330	42	.....	.....	340	10,795	3,383	305	318
239	.....	.....	2	2	3,597	7,426	239	.....	.....	21	45	11,328	1,237	20	127
6,789	61	3,993	1,299	5,292	89,701	1,38,875	6,789	3,592	.....	126	3,090	2,42,173	30,445	626	7,541
4,070	98	1,344	686	2,030	18,411	95,483	4,070	441	.....	1,640	5,917	1,23,982	10,327	2,910	6,946
73,352	887	30,848	19,830	50,678	75,981	1,54,259	73,352	8,221	1,29,043	6,211	4,266	4,51,333	14,364	11	74,156
3,611	286	1,577	1,120	2,697	24,200	42,061	3,611	.....	.....	1,347	638	71,857	5,189	.....	5,954
81,033	1,271	33,769	21,636	55,405	1,16,592	2,91,803	81,023	8,662	1,29,043	9,218	10,821	6,47,172	29,880	2,921	87,056
2,46,765†	10,756	1,27,174	1,37,833	2,65,007	11,44,248	40,18,175	2,46,757	72,098	1,60,941	1,07,275	4,48,459	61,97,953	14,20,419	2,44,730	3,70,736

in previous year.

APPENDIX

Management of Wards'

DISBURSE

Division.	District.	Management of property. Manager's pay, establishment, travelling allowance, and contingencies.	Management of property. Construction and repairs of cutcherry buildings.	Management of property. Survey and settlement charges.	Management of property. Total.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies, doctors' fees and medicines.	Education.	Miscellaneous. Subscriptions and donations to schools.	Miscellaneous. Subscriptions and donations to dispensaries.	Miscellaneous. Maintenance in efficient condition of estates, buildings, and other immoveable property.	Miscellaneous. Improvement of land and property and benefit of ward.
		61	62	63	64	65	66	67	68	69	70	71
	BENGAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Western Districts.											
BURDWAN	Burdwan	8,683	25	100	8,808	2,266	6,703	844	60	48	936	1,600
	Bankoora	406	.....	110	516	1,401	652	180	.....	.....	362	200
	Midnapore	34,529	1,157	4,649	40,335	11,566	29,503	3,245	1,035	120	3,674	1,481
	Hooghly	12,293	544	10	12,847	4,936	13,959	336	502	440	1,999	1,643
	Total	55,911	1,726	4,869	62,506	20,169	50,817	4,605	1,597	608	6,971	4,924
	Central Districts.											
PRESIDENCY	24-Pergunnahs	5,301	22	106	5,429	4,430	6,747	552	.....	.....	862	.....
	Nuddea	10,795	.....	235	11,030	3,041	27,755	6,420	753	130	23,956	559
	Jessore	.....	.....	.....	.....	192	.....	.....	.....	.....	.....	.....
	Moorshedabad	63,322	1,379	1,770	66,471	22,202	1,05,136	2,712	4,172	1,934	9,330	4,510
	Khulna	25,917	1	243	26,161	9,634	16,974	5,025	1,384	17	725	389
	Total	1,05,335	1,402	2,354	1,09,091	39,499	1,56,612	14,709	6,309	2,081	34,873	5,458
RAJSHAHYE	Dinagepore	32,100	5,402	8,842	46,344	9,554	13,611	3,461	1,188	1,028	3,795	2,070
	Rajshahye	66,352	2,241	510	69,103	11,771	1,08,525	1,166	3,264	1,258	11,353	2,594
	Rungpore	6,490	115	4,039	10,644	764	9,376	429	24	.....	3,420	1,384
	Darjeeling	53	.....	.....	53	.....	88	.....	.....	.....	.....	.....
	Julpigoree	.....	.....	.....	.....	.....	120	.....	.....	.....	.....	.....
	Total	1,04,995	7,758	13,391	1,26,144	22,089	1,31,720	5,056	4,476	2,286	18,568	6,048
	Eastern Districts.											
DACCA	Dacca	16,578	936	117	17,631	10,460	12,402	656	416	24	.....	.....
	Furreedpore	1,478	.....	.....	1,478	2,573	1,064	524	12	.....	.....	.....
	Backergunge	574	.....	.....	574	1,110	1,389	25	.....	.....	20	.....
	Mymensingh	10,074	.....	497	10,571	5,568	13,241	2	169	80	784	.....
	Total	28,704	936	614	30,254	19,711	28,096	1,207	597	104	804	.....
CHITTAGONG	Chittagong	22,890	1,267	5,669	29,826	7,560	15,867	2,691	87	96	3,798	1,331
	Noakholly	10,015	885	88	10,988	2,727	9,177	292	142	50	116	822
	Tipperah	10,268	60	2,820	13,148	2,955	12,304	2,204	835	496	1,796	168
	Total	43,173	2,212	8,577	53,962	13,242	37,348	5,187	1,064	642	5,710	2,321
	BEHAR.											
PATNA	Patna	4,711	116	470	5,297	1,996	8,741	566	56	.....	290	2,265
	Shahabad	3,686	178	28	3,892	584	6,254	1,907	120	.....	252	1,963
	Durbhunga	22,929	.....	136	23,065	1,524	17,518	1,686	745	27	8,078	.....
	Total	31,326	294	634	32,254	4,104	32,513	4,159	921	27	8,620	4,228
BHAGULPORE	Monghyr	5,659	741	539	6,939	2,264	17,301	516	13	1	728	.....
	Bhagulpore	5,379	.....	96	5,475	811	8,049	32	84	24	222	48
	Purneah	31,610	783	2,276	34,669	9,326	18,502	3,909	168	36	1,950	393
	Maldah	28,615	70	404	29,089	5,428	19,328	11,700	777	960	1,978	7,690
	Total	71,263	1,594	3,315	76,172	17,829	63,180	16,157	1,042	1,021	4,878	8,131
	ORISSA.											
ORISSA	Cuttack	11,584	1,116	18	12,718	282	26,753	461	2,479	780	2,370	977
	Pooree	127	.....	.....	127	.....	833	132	.....	.....	60	200
	Balasore	1,045	.....	.....	1,045	27	336	.....	.....	.....	50	.....
	Total	12,756	1,116	18	13,890	309	27,922	593	2,479	780	2,480	1,177
	CHOTA NAGPORE.											
	South-West Frontier Agency.											
CHOTA NAGPORE	Hazaribagh	11,767	325	.....	12,092	4,471	13,413	1,564	1,285	.....	1,439	6,353
	Lohardugga	23,965	.....	27,268	51,233	5,689	26,958	10,831	105	220	2,956	29,208
	Manbhoom	2,406	30	.....	2,436	960	8,705	2,229	443	145	438	3,088
	Total	38,138	355	27,268	65,761	11,120	49,076	14,624	1,833	365	4,833	38,649
	GRAND TOTAL	4,91,661	17,393	61,040	5,70,034	1,48,072	5,77,284	66,297	20,318	7,914	87,737	70,936

A—*concluded.*

Estates for 1884-85.

MENTS.															
		Rate.				Debts paid.			Investments.						
Other expenses.	Total.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	To meet the audit fees of the Examiner of Local Accounts.	Total.	Interest on principal debt.	Principal debt.	Total.	Government securities.	Landed property.	Total.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Market value of Government securities at the close of the year.
72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,902	5,546	1,166	299	.....	1,465	100	448	548	37,363	1,390	38,753	1,06,959	8,448	2,633	53,397
83	645	38	9	.....	47	.....	400	400	.....	.....	.....	5,189	780	4,740	7,600
14,174	20,484	2,791	690	.....	3,481	17,718	32,903	50,621	.....	100	100	2,51,866	26,541	3,95,734	90,725
7,001	11,585	820	378	.....	1,198	3,715	13,707	17,422	.....	87	87	1,58,654	2,751	72,855	.....
24,160	38,260	4,815	1,376	.....	6,191	21,533	47,458	68,991	37,363	1,577	38,940	5,22,668	38,520	4,75,962	1,51,722
2,630	3,492	432	105	.....	537	849	194	1,043	.....	.....	.....	42,505	12,234	27,342	33,660
3,052	28,450	1,611	408	.....	2,019	.....	.....	.....	9,893	.....	9,893	1,75,912	14,644	.....	1,46,440
8,246	8,246	279	70	.....	349	.....	.....	.....	.....	.....	.....	27,735	5,242	.....	.....
1,60,375	1,80,321	7,194	1,798	.....	8,992	2,250	4,750	7,000	79,891	.....	79,891	8,94,488	1,52,692	1,17,965	2,29,798
81,608	84,123	2,647	654	.....	3,301	5,384	613	5,997	.....	397	397	3,01,231	48,370	1,27,673	6,420
2,55,911	3,04,632	12,163	3,035	.....	15,198	8,483	5,557	14,040	89,784	397	90,181	14,41,871	2,33,182	2,72,980	4,16,318
6,896	14,977	1,667	354	555	2,576	7	545	552	14,053	.....	14,053	2,29,209	49,801	327	76,785
85,501	1,03,970	6,872	1,720	313	8,905	.....	13,408	13,408	1,29,663	12,600	1,42,263	6,93,532	2,83,573	19,148	4,18,697
445	5,273	617	167	.....	784	.....	416	416	.....	.....	.....	35,331	7,237	63	19,190
27	27	7	2	.....	9	.....	.....	.....	.....	.....	.....	886	.....	2,000	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	325	751	3,081	.....
92,869	1,24,247	9,163	2,243	868	12,274	7	14,369	14,376	1,43,716	12,600	1,56,316	9,59,283	3,41,362	24,619	5,14,672
5,050	5,490	694	243	.....	937	7,951	43,197	51,148	.....	.....	.....	1,33,733	49,468	1,37,484	.....
829	841	137	32	.....	169	.....	1,600	1,600	.....	.....	.....	10,359	2,026	65,867	.....
272	292	144	7	.....	151	.....	.....	.....	.....	152	152	5,821	930	947	.....
17,814	18,847	1,947	514	.....	2,461	3,482	7,334	10,816	.....	.....	.....	93,008	19,491	3,15,646	.....
23,965	25,470	2,922	796	.....	3,718	11,433	52,131	63,564	.....	152	152	2,42,921	71,915	5,19,944	.....
2,219	7,531	2,300	548	.....	2,848	1,083	5,552	6,635	54,081	.....	54,081	2,73,655	63,975	59,035	98,576
1,419	2,549	765	194	.....	959	1,228	563	1,791	10,594	62	10,656	87,197	13,598	13,556	23,092
704	3,999	795	200	285	1,280	.....	.....	.....	34,185	.....	34,185	1,00,772	16,191	.....	2,06,598
4,342	14,079	3,860	942	285	5,087	2,311	6,115	8,426	98,860	62	98,922	4,61,624	93,764	72,591	3,28,266
422	3,033	457	112	.....	569	15	4,674	4,689	5,216	.....	5,216	46,539	19,722	2,11,946	39,528
5,483	7,818	434	117	.....	551	.....	.....	.....	2,049	.....	2,049	40,991	6,147	.....	4,010
5,800	14,650	1,778	451	.....	2,229	13,142	63,100	76,242	.....	.....	.....	1,80,627	19,313	1,41,829	.....
11,705	25,501	2,669	680	.....	3,349	13,157	67,774	80,931	7,265	.....	7,265	2,68,157	45,182	3,53,775	43,538
878	1,620	67	15	.....	82	2,745	5,200	7,945	.....	220	220	40,554	3,099	1,29,925	.....
1,409	1,787	360	91	.....	451	7,242	8,800	16,042	.....	.....	.....	37,679	2,814	63,090	.....
22,791	25,338	3,070	779	.....	3,849	4,936	23,437	28,373	.....	.....	.....	2,41,677	38,986	18,298	40,850
17,579	28,984	1,659	391	643	2,693	.....	.....	.....	15,782	.....	15,782	1,92,650	30,700	.....	1,79,265
42,657	57,729	5,156	1,276	643	7,075	14,923	37,437	52,360	15,782	220	16,002	5,12,560	75,599	2,11,313	2,20,115
787	7,393	1,252	314	.....	1,566	.....	.....	.....	43,267	.....	43,267	1,25,662	94,388	.....	1,10,200
104	364	57	14	.....	71	.....	.....	.....	.....	.....	.....	5,533	5,262	.....	.....
8	58	66	16	.....	82	2,053	3,978	6,031	.....	.....	.....	8,963	2,365	14,078	.....
899	7,815	1,375	344	.....	1,719	2,053	3,978	6,031	43,267	.....	43,267	1,40,158	1,02,015	14,078	1,10,200
12,166	21,243	1,098	324	.....	1,422	1,140	7,985	9,125	10,500	.....	10,500	94,013	29,969	257	20,555
1,00,057	1,32,546	2,191	565	.....	2,756	241	23	264	30,030	.....	30,030	3,48,838	1,02,495	4,141	96,760
660	4,774	365	92	.....	457	10	10,391	10,401	.....	75	75	41,180	30,677	99,117	29,769
1,12,883	1,58,563	3,654	981	.....	4,635	1,391	18,399	19,790	40,530	75	40,605	4,84,031	1,63,141	1,03,515	1,47,084
5,69,391	7,56,296	45,777	11,673	1,796	59,246	75,291	2,53,218	3,28,509	4,76,567	15,083	4,91,650	50,33,273	11,64,680	20,48,777	19,31,915

APPEN

Management of Attached,

Division.	District.	Court ordering attachment. Civil.	Criminal.	Total.	Number of properties under attachment.	Number of estates. Paying revenue to Government.	Paying rent to superior landlords or rent-free.	Government revenue due from estates. Demand. Current.	Arrear.	Total.	Payments.	Remissions.	Balance. Current.	Arrear.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Bengal.							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.														
Presidency ...	24-Pergunnahs ...	1	...	1	1	9	3	7,801	3	7,804	7,799	...	2	3	5
	Nuddea	...	1	1	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Jessore	1	1	2	2	...	2	.....	.....	.....	.....	...	.....	.....	.....
	Khulna ...	1	...	1	1	24	27	15,327	.....	15,327	15,327	...	.....	.....	.....
	Total ...	3	2	5	5	33	33	23,128	3	23,131	23,126	...	2	3	5
	Eastern Districts.														
Dacca ...	Furreedpore	1	...	1	1	1	...	326	.....	326	326	...	.....	.....	.....
	Backergunge	2	...	2	2	5	..	9,183	.....	9,183	9,183	...	.....	.....	.....
	Mymensingh	1	...	1	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Total ...	4	...	4	4	6	1	9,509	.....	9,509	9,509	...	.....	.....	.....
	Orissa.														
Orissa	Cuttack	1	...	1	1	1	...	1,364	.....	1,364	1,364	...	.....	.....	.....
	Chota Nagpore.														
	South-West Frontier Agency.														
Chota Nagpore	Hazaribagh	...	...	...	11	5	6	2,710	.....	2,710	2,710	...	.....	.....	.....
	Lohardugga	...	...	...	42	...	42	.....	.....	.....	.....	...	.....	.....	.....
	Singbhoom	...	...	...	3	...	3	.....	.....	.....	.....	...	.....	.....	.....
	Manbhoom	...	...	...	14	7	7	3,375	223	3,598	3,598	...	.....	.....	.....
	Total ...	...	...	...	70	12	58	6,085	223	6,308	6,308	...	.....	.....	.....
	Grand Total ...	8	2	10	80	52	92	40,086	226	40,312	40,307	...	2	3	5
	Trust Estates.														
Presidency ...	Orphangunge in 24-Pergunnahs.	...	...	...	1	...	1	.....	.....	.....	.....	...	.....	.....	.....
	Syudpore in Khulna ...	...	...	...	1	3	2	95,254	.....	95,254	95,254	...	.....	.....	.....
	Total ...	...	...	...	2	3	3	95,254	.....	95,254	95,254	...	.....	.....	.....
Rajshahye ...	Issan Chandra Ray in Rungpore.	...	...	...	1	5	2	2,419	984	3,403	3,403	...	.....	.....	.....
Chittagong ...	Panameah in Noakhally.	...	...	...	1	1	...	.....	.....	.....	.....	...	.....	.....	.....
Patna ...	Sasseram in Shahabad	...	...	...	1	39	18	435	.....	435	435	...	.....	.....	.....
	Jogearah in Durbhunga.	...	...	...	1	1	...	1,760	.....	1,760	1,760	...	.....	.....	.....
	Total ...	...	...	...	2	40	18	2,195	.....	2,195	2,195	...	.....	.....	.....
Bhagulpore ...	Clevland in Bhagulpore.	...	...	...	1	...	4	.....	.....	.....	.....	...	.....	.....	.....
	Mirza Mahomed Hossain in Purneah.	..	...	...	1	3	...	458	.....	458	458	...	.....	.....	.....
	Total ...	...	...	...	2	3	4	458	.....	458	458	...	.....	.....	.....
	Grand Total ...	...	...	...	8	52	27	1,00,326	984	1,01,310	1,01,310	...	.....	.....	.....
	Grand Total ...	8	2	10	88*	104	119	1,40,412	1,210	1,41,622	1,41,617	...	2	3	5

* Excludes one estate for which the return is blank and one estate for which no return has been received.

DIX A I.

Encumbered, and Trust Estates for 1884-85.

Rent due to Superior Landlords.								Road and Public Works cesses due from estates.							
Demand.					Balance.			Demand.					Balance.		
Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Payments.	Remissions.	Current.	Arrear.	Total.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
293	144	437	249	.....	113	75	188	1,538	39	1,577	1,495	.....	56	26	82
2,187	442	2,629	911	.....	1,718	.....	1,718	71	.....	71	6	.....	65	.....	65
583	6,142	6,725	2,228	.....	583	3,914	4,497	19	173	192	.....	.....	19	173	192
8,191	149	8,340	8,336	.....	3	1	4	4,614	9	4,623	4,616	.....	1	4	5
11,254	6,877	18,131	11,724	.....	2,417	3,990	6,407	6,242	221	6,463	6,117	.....	141	203	344
.....	.....	.....	.....	.....	.....	.....	.....	124	.....	124	155	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	2,974	.....	2,974	2,974	.....	.....	.....	.....
.....	469	469	248	.....	.....	221	221	.....	197	197	176	.....	.....	21	21
.....	469	469	248	.....	.....	221	221	3,098	197	3,295	3,305	.....	.....	21	21
.....	.....	.....	.....	.....	.....	.....	.....	1,103	.....	1,103	1,103	.....	.....	.....	.....
2,924	583	3,507	3,335	152	19	1	20	5,667	722	6,389	6,073	156	122	32	154
13,676	383	14,059	13,340	49	383	277	660	19,641	2,459	22,100	21,637	.....	568	.....	568
91	.....	91	91	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,440	503	3,943	2,353	.....	1,590	.....	1,590	8,923	585	9,508	8,971	.....	529	.....	529
20,131	1,469	21,600	19,119	201	1,992	278	2,270	34,231	3,766	37,997	36,681	156	1,219	32	1,251
31,385	8,815	40,200	31,091	201	4,409	4,489	8,898	44,624	4,184	48,858	47,206	156	1,360	256	1,616
397	.....	397	199	.....	198	.....	198	.....	.....	.....	.....	.....	.....	.....	.....
5	.....	5	5	.....	.....	.....	.....	17,263	98	17,361	17,263	.....	.....	.....	.....
402	.....	402	204	.....	198	.....	198	17,263	98	17,361	17,263	.....	.....	.....	.....
535	535	1,070	535	.....	535	.....	535	493	177	670	597	.....	73	.....	73
336	.....	336	336	.....	.....	.....	.....	35	.....	35	35	.....	.....	.....	.....
18	.....	18	18	.....	.....	.....	.....	1,741	.....	1,741	1,741	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	182	.....	182	182	.....	.....	.....	.....
18	.....	18	18	.....	.....	.....	.....	1,923	.....	1,923	1,923	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,291	535	1,826	1,093	.....	733	.....	733	19,714	275	19,989	19,818	.....	73	.....	73
32,676	9,350	42,026	32,184*	201	5,142	4,489	9,631	64,388	4,459	68,847	67,024†	156	1,433	256	1,689

* Excludes excess payment of Rs. 10 made in the previous year.
† Includes excess payment of Rs. 22.

APPEN

Management of Attached,

Division.	District.	Rent due to Estates. Demand. Current.	Demand. Arrear.	Demand. Total.	Collections.	Remissions.	Balance. Current.	Balance. Arrear.	Balance. Total.	Road and Demand. Current.	Demand. Arrear.	Demand. Total.
		33	34	35	36	37	38	39	40	41	42	43
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.											
Presidency ...	24-Pergunnahs ...	21,839	15,713	37,552	18,670	2,829	6,413	9,640	16,053	1,134	1,611	2,745
	Nuddea	2,624	46	2,670	1,439	.....	1,231	.....	1,231	71	.....	71
	Jessore	706	2,503	3,209	588	.....	133	2,488	2,621	18	43	61
	Khulna	63,289	26,536	89,825	59,697	2,485	21,304	6,339	27,643	3,792	2,502	6,294
	Total ...	88,458	44,798	1,33,256	80,394	5,314	29,081	18,467	47,548	5,015	4,156	9,171
	Eastern Districts.											
Dacca ...	Furreedpore	1,878	662	2,540	1,547	.....	855	138	993	59	83	142
	Backergunge	17,598	4,083	21,681	18,700	496	1,861	627	2,488	2,677	721	3,398
	Mymensingh	332	563	895	421	29	332	113	445	10	57	67
	Total ...	19,808	5,308	25,116	20,668	525	3,048	878	3,926	2,746	861	3,607
	Orissa.											
Orissa ...	Cuttack	14,556	13,565	28,121	10,031	828	9,145	8,117	17,262	929	1,020	1,949
	Chota Nagpore.											
	South-West Frontier Agency.											
Chota Nagpore	Hazaribagh	52,510	27,599	80,109	36,468	1,611	26,825	14,736	41,561	4,078	3,256	7,334
	Lohardugga	1,28,396	50,292	1,78,688	1,23,642	1,088	32,702	21,253	53,955	16,904	13,722	30,626
	Singbhoom	3,590	.....	3,590	3,563	.....	27	.....	27	.....	.....	.....
	Manbhoom	65,721	28,371	94,092	54,254	1,494	22,434	15,919	38,353	5,847	8,051	13,898
	Total ...	2,50,217	1,06,262	3,56,479	2,17,927	4,193	81,988	51,908	1,33,896	26,829	25,029	51,858
	Grand Total ...	3,73,039	1,69,933	5,42,972	3,29,020	10,860	1,23,262	79,370	2,02,632	35,519	31,066	66,585
	Trust Estates.											
Presidency ...	Orphangunge in 24-Pergunnahs.	47,425	3,150	50,575	46,801	602	2,702	470	3,172	.....	.....	.....
	Syudpore in Khulna	1,71,217	1,00,445	2,71,662	1,69,188	...	78,494	23,980	1,02,474	13,713	6,916	20,629
	Total ...	2,18,642	1,03,595	3,22,237	2,15,989	602	81,196	24,450	1,05,646	13,713	6,916	20,629
Rajshahye ...	Issan Chandra Ray in Rungpore.	5,811	2,930	8,741	5,631	22	2,438	650	3,088	400	287	687
Chittagong ...	Panameah in Noakhally.	576	126	702	496	.....	206	.....	206	55	5	60
Patna ...	Sasseram in Shahabad	29,142	1,241	30,383	26,701	190	3,017	475	3,492	982	142	1,124
	Jogearah in Durbhunga.	3,707	1,175	4,882	3,618	.....	1,140	141	1,281	116	29	145
	Total ...	32,849	2,416	35,265	30,319	190	4,157	616	4,773	1,098	171	1,269
Bhagulpore ...	Clevland in Bhagulpore.	281	2	283	255	.....	28	.....	28	.....	.....	.....
	Mirza Mahomed Hossain in Purneah.	1,010	.....	1,010	1,001	.....	9	.....	9	6	.....	6
	Total ...	1,291	2	1,293	1,256	.....	37	.....	37	6	.....	6
	Grand Total ...	2,59,169	1,09,069	3,68,238	2,53,691	814	88,034	25,716	1,13,750	15,272	7,379	22,652
	Grand Total ...	6,32,208	2,79,002	9,11,210	*5,82,711	11,674	2,11,296	1,05,086	3,16,382	50,791	38,445	89,236

* Excludes excess collections of Rs. 443 made in the previous year.

DIX A I—*continued.*

Encumbered, and Trust Estates for 1884-85.

Public Works cesses due to Estates.					Receipts.							
		Balance.				Collections of						
Collections.	Remissions.	Current.	Arrear.	Total.	Cash balance of last year.	Rent.	Cesses.	Interest on Government securities.	Loan taken and price of land and securities sold.	Debts recovered.	Miscellaneous.	Total.
44	45	46	47	48	49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
797	129	532	1,287	1,819	37,757	18,670	797	.....	.....	464	131	57,819
.....	.....	71	.....	71	.....	1,439	.....	.....	.....	133	.....	1,572
22	.....	.....	39	39	1,573	588	22	.....	.....	.....	395	2,578
3,830	128	1,968	368	2,336	25,376	59,697	3,830	.....	.....	1,582	510	90,995
4,649	257	2,571	1,694	4,265	64,706	80,394	4,649	.....	.....	2,179	1,036	1,52,964
48	.....	26	68	94	877	1,547	48	.....	.....	84	.....	2,556
2,953	15	322	108	430	15,716	18,700	2,953	.....	.....	609	19	37,997
20	.....	10	37	47	148	421	20	.....	212	.....	2,097	2,898
3,021	15	358	213	571	16,741	20,668	3,021	.....	212	693	2,116	43,451
781	.....	631	537	1,168	34,891	10,031	781	.....	.....	.....	4,790	50,493
2,849	11	2,564	1,892	4,456	8,830	36,469	2,848	.....	20,624	670	1,683	71,124
14,901	219	8,415	7,213	15,628	17,315	1,23,644	14,899	.....	21,931	3,781	9,568	1,91,138
.....	.....	.....	.....	.....	1,157	3,563	.....	.....	.....	.....	.....	4,720
4,991	2,298	3,644	2,965	6,609	7,775	54,253	4,991	.....	.....	752	7,703	75,474
22,741	2,528	14,623	12,070	26,693	35,077	2,17,929	22,738	.....	42,555	5,203	18,954	3,42,456
31,192	2,800	18,183	14,514	32,697	1,51,415	3,29,022	31,189	.....	42,767	8,075	26,896	5,89,364
.....	.....	.....	.....	.....	3,17,591	46,801	.....	.....	.....	.....	.....	3,64,392
13,735	.....	5,662	1,232	6,894	54,456	1,69,189	13,734	.....	.....	630	168	2,38,177
13,735	.....	5,662	1,232	6,894	3,72,047	2,15,990	13,734	.....	.....	630	168	6,02,569
365	8	222	92	314	1,183	5,631	366	.....	.....	96	12	7,288
45	.....	15	.....	15	254	496	45	25	.....	.....	.....	820
816	15	187	106	293	12,736	26,701	816	673	10,134	121	11	51,192
113	.....	32	2	34	856	3,618	113	.....	.....	.....	.....	4,587
929	15	219	108	327	13,592	30,319	929	673	10,134	121	11	55,779
.....	.....	.....	.....	.....	220	255	.....	20	.....	.....	.....	495
5	.....	1	.....	1	134	1,001	5	248	.....	.....	502	1,890
5	.....	1	.....	1	354	1,256	5	268	.....	.....	502	2,385
15,079	23	6,119	1,432	7,551	3,87,430	2,53,692	15,079	966	10,134	847	693	6,68,841
46,271*	2,823	24,302	15,946	40,248	5,38,845	5,82,714	46,268	966	52,901	8,922	27,589	12,58,205

* Includes excess collections of Rs. 106.

Management of Attached

Division.	District.	Disburse											
		Payments of—			Management of property.								
		Government revenue.	Rent due to superior landlords.	Cesses.	Manager's pay, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total.	Law expenses.	Maintenance of proprietors, including religious and social ceremonies, doctors' fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.
		57	58	59	60	61	62	63	64	65	66	67	68
	Bengal.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Central Districts.												
Presidency ...	24-Pergunnahs ...	7,799	250	1,495	2,051	50	.....	2,101	712	.....	.....	.....	.....
	Nuddea	.....	911	6	93	.....	46	139	.....	.....	.....	.....	.....
	Jessore	.....	2,228	.....	4	.....	.....	4	18	.....	.....	.....	.....
	Khulna	15,327	8,335	4,615	8,690	455	.....	9,145	4,873	26,702	.....	.....	.....
	Total ...	23,126	11,724	6,116	10,838	505	46	11,389	5,603	26,702	.....	.....	.....
	Eastern Districts.												
Dacca	Furreedpore	326	.....	155	402	.....	.....	402	243	1,199	.....	.....	.....
	Backergunge	9,183	.....	2,974	3,898	.....	1,754	5,652	955	3,587	.....	.....	.....
	Mymensingh	.....	248	176	51	.....	.....	51	62	41	.....	.....	.....
	Total ...	9,509	248	3,305	4,351	.....	1,754	6,105	1,260	4,827	.....	.....	.....
	Orissa.												
Orissa	Cuttack	1,364	.....	1,103	1,674	.....	500	2,174	2	1,995	.....	70	.....
	Chota Nagpore.												
	South-West Frontier Agency.												
Chota Nagpore	Hazaribagh	2,710	3,335	6,073	3,904	8	.....	3,912	1,504	4,914	10	5	.....
	Lohardugga	.....	13,342	21,638	9,066	.....	.....	9,066	2,512	22,026	.....	48	.....
	Singbhoom	.....	91	.....	125	.....	.....	125	.....	1,220	.....	.....	.....
	Manbhoom	3,598	2,354	8,971	4,535	50	156	4,741	2,922	11,235	1,415	687	97
	Total ...	6,308	19,122	36,682	17,630	58	156	17,844	6,938	39,395	1,425	740	97
	Grand Total ...	40,307	31,094	47,206	34,493	563	2,456	37,512	13,803	72,919	1,425	810	97
	Trust Estates.												
Presidency ...	Orphangunge in 24-Pergunnahs.	.....	199	.....	3,920	.....	.....	3,920	39	.....	.....	.....	.....
	Syudpore in Khulna...	95,253	5	17,263	2,944	47	.....	2,991	2,244	.....	.....	1,620	684
	Total ...	95,253	204	17,263	6,864	47	.....	6,911	2,283	.....	.....	1,620	684
Rajshahye ...	Issan Chandra Ray in Rungpore.	3,403	535	597	114	.....	.....	114	325	.....	.....	.....	1,500
Chittagong ...	Panameah in Noakhally.	.....	336	35	49	.....	.....	49	.....	.....	.....	145	.....
Patna	Sasseram in Shahabad	435	18	1,741	4,778	107	6,502	11,387	305	7,051	.....	16,571	1,200
	Jogearah in Durbhungah.	1,760	.....	182	642	.....	.....	642	.....	.....	.....	1,273	.....
	Total ...	2,195	18	1,923	5,420	107	6,502	12,029	305	7,051	.....	17,844	1,200
Bhagulpore ...	Clevland in Bhagulpore.	.....	.....	.....	48	.....	.....	48	.....	.....	.....	20	.....
	Mirza Mahomed Hossain in Purneah.	458	.....	.....	29	.....	.....	29	.....	.....	.....	940	.....
	Total ...	458	.....	.....	77	.....	.....	77	.....	.....	.....	960	.....
	Grand Total ...	1,01,309	1,093	19,818	12,524	154	6,502	19,180	2,913	7,051	.....	20,569	3,384
	Grand Total ...	1,41,616	32,187	67,024	47,017	717	8,958	56,692	16,716	79,970	1,425	21,379	3,481

DIX A I—*concluded.*

Encumbered, and Trust Estates for 1884-85.

MENTS.																	
Miscellaneous.				Rate.				Debts paid.			Investments.						
Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Other expenses.	Total.	To meet the cost of management in Government offices.	To defray part of the expenses of treasury establishment.	To meet the audit fees of the Examiner of Local Accounts.	Total.	Interest on principal debt.	Principal debt.	Total.	Government securities.	Landed property.	Total.	Total.	Cash balance at the close of the year.	Debts due by estates at the end of the year.	Market value of Government securities at the close of the year.
69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100	.....	605	705	227	57	...	284	.....	.....	.....	...	1	1	13,347	44,472	1,23,609	...
.....	.....	.....	.....	21	5	...	26	.....	.....	.....	...	...	...	1,082	490	.....	...
.....	.....	.....	.....	8	1	...	9	.....	.....	.....	...	...	...	2,259	319	879	...
.....	1,037	308	1,345	662	315	...	977	.....	.....	.....	...	125	125	71,444	19,551	513	...
100	1,037	913	2,050	918	378	...	1,296	.....	.....	.....	...	126	126	88,132	64,832	1,25,001	...
.....	.....	9	9	19	5	...	24	.....	.....	.....	...	...	...	2,358	198	.....	...
.....	.....	936	936	204	202	...	406	.....	.....	.....	...	...	...	23,693	14,304	52	...
.....	.....	.....	.....	7	2	...	9	314	1,990	2,304	...	...	...	2,891	7	.....	...
.....	.....	945	945	230	209	...	439	314	1,990	2,304	...	...	...	28,942	14,509	52	...
1,600	.....	258	1,328	155	39	...	194	.....	.....	.....	...	...	...	8,160	42,333	.....	...
357	143	3,125	3,630	800	188	...	988	22,019	19,375	41,394	...	...	...	68,470	2,654	4,27,886	...
.....	252	2,878	3,178	1,550	318	...	1,868	36,581	65,066	1,01,647	...	...	...	1,75,277	15,861	5,47,145	...
.....	.....	85	85	36	9	...	45	953	1,097	2,050	...	...	...	3,616	1,104	21,946	...
285	243	801	2,113	602	152	...	754	2,522	25,659	28,181	...	...	...	66,284	9,190	1,72,336	...
642	638	6,889	9,006	2,988	667	...	3,655	62,075	1,11,197	1,73,272	...	...	...	3,13,647	28,809	11,69,313	...
1,742	1,675	9,005	13,329	4,291	1,293	...	5,584	62,389	1,13,187	1,75,576	...	126	126	4,38,881	1,50,483	12,94,366	...
7,653	.....	804	8,457	.....	.....	...	.....	.....	.....	.....	...	...	...	12,615	3,51,777	.....	...
.....	.....	99,152	1,01,456	1,808	452	...	2,260	.....	.....	.....	...	...	...	2,21,472	16,705	31	...
7,653	.....	99,956	1,09,913	1,808	452	...	2,260	.....	.....	.....	...	...	...	2,34,087	3,68,482	31	...
.....	.....	37	1,537	122	15	...	137	.....	.....	.....	...	...	...	6,648	640	.....	...
.....	.....	2	147	7	1	...	8	.....	.....	.....	...	...	...	575	245	.....	1,057
273	1,511	4,936	24,491	285	73	...	358	.....	.....	.....	...	...	...	45,786	5,406	.....	10,225
.....	.....	26	1,299	133	19	...	152	.....	.....	.....	...	...	...	4,035	552	.....	...
273	1,511	4,962	25,790	418	92	...	510	.....	.....	.....	...	...	...	49,821	5,958	.....	10,225
.....	.....	.....	20	2	1	...	3	.....	.....	.....	...	...	...	71	424	.....	475
.....	.....	2	942	43	.....	...	43	81	98	179	...	...	...	1,651	239	886	5,890
.....	.....	2	962	45	1	...	46	81	98	179	...	...	...	1,722	663	886	6,365
7,926	1,511	1,04,959	1,38,349	2,400	561	...	2,961	81	98	179	...	...	...	2,92,853	3,75,988	917	17,647
9,668	3,186	1,13,964	1,51,678	6,691	1,854	...	8,545	62,470	1,13,285	1,75,755	...	126	126	7,31,734	5,26,471	12,95,283	17,647

APPENDIX B.

Wards' Estates classified according to gross rental.

Districts.	Number of estates with current gross rental not exceeding Rs. 1,000.	Number of estates with current gross rental exceeding Rs. 1,000, but not exceeding Rs. 5,000.	Number of estates with current gross rental exceeding Rs. 5,000, but not exceeding Rs. 50,000.	Number of estates with current gross rental exceeding Rs. 50,000, but not exceeding Rs. 1,00,000.	Number of estates with current gross rental exceeding Rs. 1,00,000, but not exceeding Rs. 5,00,000.	Number of estates with current gross rental exceeding Rs. 5,00,000.	Total.	Remarks.
	1	2	3	4	5	6	7	
Burdwan ...	.....	.....	3	.....	.....	.....	3	
Bankoora ...	.....	1	.....	.....	.....	.....	1	
Midnapore ...	.....	3	10	.....	.....	.....	13	
Hooghly ...	.....	.....	.....	.....	1(*a*)	.....	1	(*a*) Sultangacha.
24-Pergunnahs ...	2	2	2	.....	.....	.....	6	
Nuddea ...	.....	.....	.....	.....	1(*b*)	.....	1	(*b*) Estate of Kumar Khetish Chandra Rai.
Jessore ...	.....	.....	1	.....	.....	.....	1	
Moorshedabad ...	.....	.....	2	.....	3(*c*)	.....	5	(*c*) Nashipore mal and debutter and Cassimbazar.
Khulna ...	.....	.....	1	.....	1(*d*)	.....	2	(*d*) Satkhira.
Dinagepore ...	.....	1	1	1	1(*e*)	.....	4	(*e*) Chooramon.
Rajshahye ...	.....	.....	4	.....	2(*f*)	.....	6	(*f*) Dighaputtea.
Rungpore ...	.....	.....	2	.....	.....	.....	2	
Darjeeling ...	1	.....	.....	.....	.....	.....	1	
Julpigoree ...	.....	1	.....	.....	.....	.....	1	
Dacca ...	.....	.....	1	.....	1(*g*)	.....	2	(*g*) Dhankoora.
Furreedpore ...	1	1	1	.....	.....	.....	3	
Backergunge ...	1	1	.....	.....	.....	.....	2	
Mymensingh ...	.....	1	1	.....	1(*h*)	.....	3	(*h*) Jagat Kishore Acharjya.
Chittagong ...	.....	3	5	1	.....	.....	9	
Noakhally ...	.....	.....	2	1	.....	.....	3	
Tipperah ...	.....	.....	.....	1	.....	.....	1	
Patna ...	.....	1	3	.....	.....	.....	4	
Shahabad ...	.....	.....	2	.....	.....	.....	2	
Durbhunga ...	.....	.....	.....	.....	1(*i*)	.....	1	(*i*) Narhan.
Monghyr ...	1	1	2	.....	.....	.....	4	
Bhagulpore ...	.....	1	.....	.....	.....	.....	3	
Purneah ...	.....	.....	1	.....	1(*k*)	.....	2	(*k*) Srinagar.
Maldah ...	.....	.....	.....	.....	1(*l*)	.....	1	(*l*) Chanchal.
Cuttack ...	1	2	1	.....	1(*m*)	.....	5	(*m*) Kanika.
Pooree ...	.....	.....	1	.....	.....	.....	1	
Balasore ...	.....	.....	1	.....	.....	.....	1	
Hazaribagh ...	.....	1	1	1	.....	.....	3	
Lohardugga ...	1	.....	.....	.....	1(*n*)	.....	2	(*n*) Chota Nagpore.
Manbhoom ...	.....	.....	4	.....	.....	.....	4	
Total ...	8	20	54	5	16	.....	103	

APPENDIX B 1.

Attached, Encumbered, and Trust Estates classified according to gross rental.

24-Pergunnahs ...	.....	.....	2	.....	.....	.....	2	
Nuddea ...	.....	1	.....	.....	.....	.....	1	
Jessore ...	2	.....	.....	.....	.....	.....	2	
Khulna ...	.....	.....	.....	1	1(*p*)	.....	2	(*p*) Syudpore trust estate.
Rungpore ...	.....	.....	1	.....	.....	.....	1	
Furreedpore ...	.....	1	.....	.....	.....	.....	1	
Backergunge ...	.....	1	1	.....	.....	.....	2	
Mymensingh ...	1	.....	.....	.....	.....	.....	1	
Noakhally ...	1	.....	.....	.....	.....	.....	1	
Shahabad ...	.....	.....	1	.....	.....	.....	1	
Durbhunga ...	.....	1	.....	.....	.....	.....	1	
Bhagulpore ...	1	.....	.....	.....	.....	.....	1	
Purneah ...	.....	1	.....	.....	.....	.....	1	
Cuttack ...	.....	.....	1	.....	.....	.....	1	
Hazaribagh ...	1	8	2	.....	.....	.....	11	These are encumbered estates.
Lohardugga ...	8	27	7	.....	.....	.....	42	
Singbhoom ...	2	1	.....	.....	.....	.....	3	
Manbhoom ...	.....	11	3	.....	.....	.....	14	
Total ...	16	52	18	1	1	.....	88	
Grand Total ...	24	72	72	6	17	.....	*191	

* Excludes four estates for which the returns are blank and two estates for which no returns have been received

A. E. dcS.—Reg. No. 4843J—217—18-9-85

REVENUE DEPARTMENT.

LAND REVENUE.

CALCUTTA, THE 31ST DECEMBER 1885.

RESOLUTION.

READ—

THE report of the Board of Revenue on Wards' and Attached Estates in the Lower Provinces for 1884-85.

This report has been submitted after time, owing to delays in the submission of reports by Commissioners—the report for the Patna Division alone having reached the Board's office on the prescribed date. The Board rightly observe that the blame for delay rests with Managers whom the Board very properly intend to call to account. The delay in this as in former years is most marked in the case of the Presidency Division.

2. There were 107 Wards' estates and 90 attached estates (including encumbered and trust estates) under management of the revenue authorities during the year 1884-85. In the preceding year the numbers were respectively 113 and 93. The year began with an arrear demand from these estates on account of rent and cesses of Rs. 50,68,046. The current demand for the year was Rs. 52,56,826 (viz. for rent Rs. 49,42,904 and for cesses Rs. 3,13,922). The total demand, arrear and current, was thus Rs. 1,03,24,872. Out of this demand the collections (including advance collections of Rs. 5,256) amounted to Rs. 48,93,923, while Rs. 14,14,567 were remitted. The balances outstanding at the end of the year amounted to Rs. 40,21,638.

Thus the percentage of collections (93·0) was almost the same as in the preceding year, which, however gives the worst percentage since 1880. Rent collections were best in the Orissa Division, where they made up a percentage of 101·3 on the current demand, and were worst in the Bhagulpore Division, where they made up 84·1 per cent. only of the current demand. In the Burdwan, Bhagulpore and Rajshahye Divisions collections were bad on account of indifferent harvests. In the Dacca Division it is said that "exceptional difficulties are experienced in collection by reason of the radically bad system on which zemindars have kept their accounts, and the consequent uncertainty as to the demands really valid." The Manager of the Dhankoora estate writes :—

"In the time of the late proprietors, the naibs, tehsildars, and other collecting agents in Mymensingh used to keep no proper records, but would satisfy the zemindars by showing a fictitious and an inflated rent-roll of an increased jumma, adding that they have been able to effect an enormous increase from year to year, which I have found the ryots know nothing of. At the time of collecting rents from, and giving dakhilahs to, ryots, they used to give receipts for arrear and current demand, so that the ryots could not know how much was current and how much arrear. They used to be kept altogether in the dark about the rates of rental payable by each."

The provisions of the Tenancy Act regarding accounts and receipts will no doubt effect an improvement in this matter.

In Resolutions on previous Wards' Reports the Lieutenant-Governor called attention to the necessity of examining the accounts of Wards' estates and writing off them all balances which were clearly irrecoverable. Effective action has now been taken in the direction indicated, and the large sums written off as irrecoverable are a noticeable feature of the year's administration. Twelve lakhs and forty thousand rupees of the total amount remitted were written off in the two estates of Srinagar in Bhagulpore and Sultangacha in Burdwan. It is mentioned that much enquiry remains to be made in the Dhankoora estate with regard to the doubtful and disputed balances which are set down as amounting to Rs. 1,96,366. The Board point out that at the end of the year the balances due from all estates under management amounted to 70 per cent. of their income, and they remark that "a balance of this amount, that is, of seven to eight months' rent and cesses, may be considered as normal in Wards' estates *under present conditions*. The arrears on Government estates at the end of 1884-85

amounted to 43 per cent. of the current demand, or five months' income." The Lieutenant-Governor does not clearly understand what meaning the Board wish to convey by the words which he has italicised in this quotation, but it seems to him that from a system of fair and equitable rents and good administration we are justified in expecting that the normal balance should be very considerably less than 70 per cent.

3. *Payment of Government revenue of rent to superior landlords and of debts.*—Payments, both of revenue due to Government and of rent due to superior landlords, fell short of the current demands of the year, the balances under each head being heaviest in the Dacca Division. The punctual payment of these demands has been frequently insisted upon by the Lieutenant-Governor. Even if no higher considerations were involved, punctual payment of the State dues should be regarded as imperative because of the unremunerated services rendered to those estates by the district and other higher officers of Government. Sir Rivers Thompson understands the Board to take a decided view on this matter, and he begs they will have it enforced.

4. *Management, surveys, and records of rights.*—Management charges proper (including Manager's pay, establishment, and contingencies) amounted to Rs. 5,38,618, or 10·2 per cent. of the current rent and cess demands. Including Rs. 18,110 spent on buildings and Rs. 69,998 spent on survey and settlement, the total expenditure classified under the head of management amounted to Rs. 6,26,726, making up a percentage of 11·9 on the current rent and cess demands. Expenditure on establishment was highest in the Bhagulpore Division, where it stood at 13 per cent., and was lowest in the Presidency Division, where it was 8 per cent. only of the current rent and cess demands. The Lieutenant-Governor will await the Board's proposals for revision of the rules with regard to the levy of the management rate. Expenditure on survey and settlements was considerable only in the Chota Nagpore and Rajshahye Divisions. It is stated that surveys and the preparation of records of rights were carried on during the year in 19 estates only. A special report has been called for from the Board as to the necessity for creating a special agency, for the supervision and maintenance of records of rights in Wards' and Government estates, and the Lieutenant-Governor will reserve his remarks upon this subject until receipt of this report. Sir Rivers Thompson approves the instructions which have been issued by the Board, enjoining frequent inspections by Commissioners and Collectors, and by the Director of the Agricultural Department, when on tour, of the maps and records in Managers' offices.

5. *Works of improvement.*—The following statement shows the expenditure on works of improvement on all the estates under management during the year:—

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of immoveable property.	Improvement of land and property and benefit of ward.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Burdwan	1,597	608	6,971	4,924
Presidency	7,929	2,765	42,626	6,495
Rajshahye	4,476	3,786	18,568	6,048
Dacca	597	104	804	.....
Chittagong	1,209	642	5,710	2,321
Patna	18,765	1,227	8,893	5,739
Bhagulpore	2,002	1,021	4,878	8,131
Orissa	2,549	780	3,480	1,177
Chota Nagpore	2,573	462	5,475	39,287
Total for 1884-85 ...	41,697	11,395	97,405	74,122
Total for 1883-84 ...	39,989	19,445	90,431	1,20,493
Difference ...	+1,708	—8,050	+6,974	—46,371

The Board comment as follows on this expenditure :—

"If the expenditure upon the Ranchi bungalows be deducted, the remaining amount spent on agricultural improvements was Rs. 52,101, or about one per cent. on the income of the estates under management. In the Burdwan Division attempts were made to introduce the Beheea sugar mills, chain pumps, an improved plough, potatoes, and Carolina paddy. In the Presidency Division potatoes and the Bombay sugarcane were introduced with success on one estate, and some Beheea sugarcane mills were purchased. In Rajshahye something was also spent on the purchase of improved sugarcane mills: ploughs and seeds, and jungle was cleared to a small extent. Of Rs. 8,131 spent in Bhagulpore, Rs. 7,690 came from the funds of the Chanchal estate, on which, under the able superintendence of Mr. Reily, a considerable amount of good work was done in improving roads and markets, planting bamboos, and settling Sonthals. In Patna a valuable work is noticed—the reconstruction of an ancient irrigation work in the estate of Despati Sing in Shahabad. The cultivation of the potato was introduced in the Sasseram estate in that district. The principal work in all the divisions were those connected with the storage and distribution of water, as embankments, channels for irrigation, and drainage works..... On some wards' estates it is impossible to effect substantial improvements, as large debts have in the first instance to be paid; but looking to the fact that Rs. 4,76,567 were invested in Government securities during the year, it is evident that want of funds is not the only reason for the inadequacy of the works undertaken. In the whole division of Dacca there was no expenditure on improvements. It is believed that the action of Managers in this respect is influenced by the example of the less intelligent of the private owners of land, and that they do not always sufficiently realize that it is the policy of Government rather to expend on remunerative works than to hoard the surplus accumulation of wards' estates. Many Managers also want both the will and the ability to plan and supervise works of agricultural improvement. Now that an Agricultural Department has been created, managers should be able to obtain more readily skilled advice which will facilitate the execution of beneficial works on a larger scale. It is certainly matter of regret that during the year the expenditure on law charges was three times as much as that upon agricultural improvements."

In the concluding observations the Lieutenant-Governor entirely concurs and he is glad to see that the Board are alive to the necessity, which has been so strongly and frequently urged in former Resolutions, of regarding the question of agricultural improvements in Wards' Estates one of growing importance and urgency, while anything in the nature of mere speculative investments should be avoided. Money should be judiciously spent on all improvements calculated to enhance the rent-roll or secure its stability.

6. *Operation of the certificate procedure and condition of the tenantry.*—Eight thousand certificates were filed during the year for the recovery of rent amounting to Rs. 2,54,012, *i.e.*, for an amount aggregating 5·1 per cent. of the whole annual rental of the estates under management. The number of certificates filed in each of the last three years has exceeded 12,000. The decrease in the year under review is therefore very satisfactory as indicative of greater care in working the Act.

On the condition of the tenantry the Board make the following remarks :—

"The condition of the tenantry was good during the year in the Eastern Divisions, Chittagong, and Dacca, and also, with some exceptions, in Orissa. In Bhagulpore, Rajshahye, Patna, Chota Nagpore, and the Presidency Division it varied a great deal on different estates as explained in the body of the report with the character of the harvests. In Burdwan the partial failure of the crops caused some distress on all estates, and to the poorer class of ryots the year is said to have been one of considerable embarrassment. The relations between the managing agency and the ryots have been generally satisfactory."

Education of Wards—Minors of a suitable age are as a rule educated in the zillah and other schools of their own districts, but to those whose incomes admit of it a special tutor is attached. Other minors are being educated at various colleges, private tutors being also occasionally employed to instruct and direct them in their studies. The Board's report on this important head is generally satisfactory. When each minor reaches the age of 18, he is then, in addition to the ordinary subjects of a liberal education, taught the principles of zemindari business, and practically inducted into the management of his own estate.

7. The Board as usual append to their report a detailed account of the management of estates in each Division. This account the Lieutenant-Governor has perused, and a summary of it has been prepared for record in this Department. It does not, however, bring to light any matter of sufficient general importance to be noticed in this review.

The Lieutenant-Governor has to thank the Board for their administration of a most important department. The discussions of principles which occupied so largely the pages of previous reports and resolutions have now given place to the record of their practical application, and it is to be hoped that the history of each succeeding year will be a history of continued advancement in the direction now entered upon.

By order of the Lieutenant-Governor of Bengal,

A. P. MacDONNELL,

Secretary to the Government of Bengal.

No. 113—36LR.

Copy forwarded to the Board of Revenue, Land Revenue Department, for information and guidance, with special reference to paragraphs 3 and 4.

No. 114—37LR.

Copy, with copy of the report, submitted to the Government of India, in the Revenue and Agricultural Department, for information.

Nos. 115-16—38-39LR.

Copy, with copy of the report, forwarded to the Director of the Agricultural Department, and Appointment Department of this Office, for information.

By order of the Lieutenant-Governor of Bengal,

W. C. MACPHERSON,

Offg. Under-Secretary to the Govt. of Bengal.

Calcutta,
The 9th January 1886.

W. LeB. & others—Reg No. 10039C—323—12-1-86